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COST OF EDUCATION

BULLETIN No. 1.

Expenditure for Schools as a Factor in
the Cost of Raising the Canadian Child.



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OTTAWA

1934

PREFACE

In recent years expenditures of all kinds, public and private, have come in for close scrutiny, and expenditures for education have been no exception. Intelligent consideration of educational expenditures, however, is frequently hampered by a lack of comprehensive facts to use as standards in measuring the propriety or adequacy of school support. The series of bulletins, of which this is the first, is designed to help in meeting this difficulty, by giving a comprehensive grasp of some of these fundamentals,--by showing in context, so to speak, the provision of schools and colleges as an economic activity.

The present bulletin, for instance, after examining all available evidence that is relevant, concludes that in recent years the cost of the average Canadian child's schooling has been about \$750, and the other costs involved in raising him or her to the age of self-support have been about \$5,000. In other words, it costs no more to raise six children and give them an average schooling than to raise seven completely illiterate. More is spent on clothing a child than on providing its formal education, twice as much is spent on nourishing it, and nearly three times as much on housing it.

The bulletins are being prepared by J. E. Robbins, M.A., in the Education Branch of the Bureau, of which M. C. MacLean, M.A., F.S.S. is the Chief.

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EXPENDITURE FOR SCHOOLS AS A FACTOR IN THE COST OF RAISING
THE CANADIAN CHILD.

In the seven^{1/} Canadian provinces for which a record of the ages and school grades of children is available, it can be shown^{2/} that the average child completes more than eight years, or grades, of school work. Two-thirds of all children go as far as the final year of the elementary school, about half do some high school work, one-fifth or more reach the final or matriculation year, more than one-tenth continue to a professional school or university, and about three per hundred get as far as a university degree. Although the number of girls and boys at the outset is about equal, girls in school are considerably more numerous than boys from the fifth or six grade right up to normal school or university entrance, when the proportions are reversed. Consequently, the average girl when leaving school is about half a year's work in advance of the average boy.

The Cost of a Child's Schooling

Knowing thus the extent of the average child's schooling, it is comparatively easy to show the cost. The cost of providing a year's school training varies according to the degree of advancement of the child, but sufficient statistical data exist to make an approximate calculation of the cost of a year in elementary grades, secondary grades, and university years respectively. The current cost of operating the Ontario elementary schools (average over the last five years, on the basis of average daily attendance) has been \$66 per pupil per annum, as compared with \$137 in the secondary schools. In making a similar calculation for Manitoba, Mr. Andrew Moore's figures^{3/} show a five-year average cost of \$59 for elementary pupils, and \$108 for secondary, on the basis of the total year's enrolment. Saskatchewan secondary schools in the last five years show an expenditure of \$119 per pupil of the yearly enrolment, while the corresponding elementary schools show \$59. The correspondence between the Saskatchewan and Manitoba costs is thus very close, and if they were based on average daily attendance as the Ontario figures are, or vice versa, the three would differ very little. Apart from these three provinces there are no complete records published except for a few cities. But because of the similarity in the provinces examined, and the observable tendency for school costs to be much the same in Alberta and British Columbia, but to be somewhat lower in the provinces east of Ontario, it must be very near the facts to say that the cost per pupil of the average day's attendance in the elementary grades is \$60-\$70, in the secondary grades \$120-\$140.

Attention is drawn to the cost per pupil of the average day's attendance rather than per pupil who attended school at any time during the year, for it is the former number rather than the latter who complete a full grade or year of work in a school year. And it is the cost of completing a year's work that we need to decide, for we know, from the opening paragraph above, the number of years' work that a child completes.

^{1/} Quebec and British Columbia do not keep records on which such a calculation can be based.

^{2/} See the Annual Survey of Education in Canada, 1930: pp. XIII, XXVI. Published in 1932 by the Dominion Bureau of Statistics, Ottawa. The present summary is from the table shown there at length, and based on school records of the preceding half dozen years.

^{3/} In the Manitoba Teacher, Dec. 1932. An address delivered over the radio, entitled High School Costs - Some Comparisons, by Andrew Moore, Inspector of Secondary Schools for Manitoba.

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Without taking account of board, lodging and other personal expensed, the annual cost of a student to a Canadian university is shown, in the Annual Survey of Education in Canada, 1930, to be between \$500 and \$600. In view of the many activities of universities in addition to the instruction of regular students it is probably not necessary to add anything to this sum to obtain a fair figure per student completing a year's work in an academic year. If we use the figure \$550, the cost of a university year is about four times the cost of a secondary year, which in turn is roughly double the cost of an elementary year.

On this basis the cost of a formal education that lasts until university graduation is about \$3,200,--i.e. the cost to the school and university only, and not including the students ordinary cost of living at any time. On the same basis, the cost to the community of a schooling that ends with a complete high school training is about \$1,050, and the cost of a full elementary schooling is roughly \$500.

Using the table of school survival in the Annual Survey of Education to which reference was made above, the entire expenditure on schools and universities is found to be \$690 per child. To obtain the complete cost, something should be added to this to include the education costs met directly by the parents, such as books and other school equipment, and any private tuition that the child receives. Such a figure has to be chosen more or less arbitrarily, but \$50 or \$60 would probably be a sufficient allowance,^{4/} and it could accordingly be said that the cost of the Canadian child's schooling, in round numbers, is \$750.

The Cost of Raising a Child without Schooling.

Having found the amount spent on providing schools, it will be of interest to calculate, and place alongside of this amount, the other expenditures involved in raising a child. All of these other major items are met directly out of the family purse, and not via the road of taxes and the public treasury as is the cost of education, and the approach to them is most readily made by a study of family budgets and related data.

But the first question to be settled is: How long a period of dependence is involved in raising a child? Or, at what age does the average child become self supporting? The census^{5/} of 1931 suggests the answer. It shows that there were 294,457 young people under the age of 20 working for wages, and their aggregate earnings of the year were \$100,457,300. A further 164,877 were working, but not for a settled wage, as is commonly the case with farmers' sons. If it be allowed that their earnings were equivalent to the earnings of those who were working for a definite wage, the total earnings of the year for everyone under the age of 20 who was gainfully employed were \$156,706,900. This sum may also be considered to approximate the accumulated earnings of the group who became 19 years of age two or three years later, on the condition that the rate of earnings remained the same as in 1930-31, since the number at each single year of age does not differ greatly. Thus \$156,706,900 represents the accumulated earnings of about 206,000 young people of age 19; the average boy or girl at age 19 has earned \$760.

When speaking of age 19 we mean all those who are in their twentieth year, their average age being 19 years and 6 months. In order to know the total earnings when the age of 20 is reached, it is necessary to add something for the last six months. As the average annual earnings per person at ages 18 and 19 was \$237, and at ages 20-24 was \$296, the earnings of the 6 months in question would be about \$145, and the average total at the end of the teens would accordingly be \$905.

How many years of self support has the \$905 provided? It would allow \$38 per month for two years. If we allow that they are independent on \$38 per month, then their dependency ends with their eighteenth year. To place the period of dependence at two years is obviously being conservative.

In Prices and Price Indexes, 1913-1931, published by the Dominion Bureau of Statistics, it is shown on page 222, that the average annual expenditure of a group of civil servants' families on books and the education of their children is about \$7 per child.

Bulletin No. XXXIII, Earnings Among Wage-Earners for Canada and the Provinces;
Bulletin No. XXXIV, Ages of the Gainfully Employed Ten Years of Age and Over for Canada and the Provinces.

The next question to be answered is: What does it cost the parents to raise a child to the age of 18?

Cost of Food.- Probably the most convenient way of calculating the cost of food that a child consumes in 18 years, will be by using the family budget compiled by the Department of Labour and Dominion Bureau of Statistics.^{6/} Here it will be found that a family budget of staple foods, in the year preceding the date of the 1931 census, cost about \$505. Allowing five members to this family, two adults and three children, we can find that the annual consumption of a child is worth, providing we know what proportion the value of a child's diet bears to that of an adult's. There have been some careful calculations of these ratios made for the United States, and there is no apparent reason why they should not be applicable to Canada.

A bulletin of the United States Bureau of Labor Statistics,^{7/} based on an investigation of over 12,000 families, shows the values of food consumption for different ages to compare as follows:

Adult male	\$ 1.00
Adult female90
Child, 11-14 years90
Child, 7-10 years75
Child, 4-6 years40
Child, 3 years or under15

Using these ratios, and the ages of children under 18 as shown by the census of 1931, it can be found that the family of five, when eating \$506-worth of food is consuming the equivalent of 3.8 adult male units. Thus one adult male unit is worth \$134, and since 1.25 units are required to feed the child to the age of 18, the cost of his food for 18 years, on the basis of 1930-31 prices, is \$1,508.

Dr. Graham Lusk, in his book, The Fundamental Basis of Nutrition,^{8/} gives somewhat different table of ratios for consumption of children at varying ages, on the basis of which the Canadian child in 18 years would consume 12.68 adult male units, worth \$126 each, or a total of \$1,598. For our purposes it can not be far from the truth to take a figure half way between these two, say \$1,550.

Cost of Clothing.- The budget in Prices and Price Indexes, used for the calculation of food costs, does not contain a record of clothing costs. The study of budgets of civil servants' families in the same report, however, shows for the year an average expenditure on clothing amounting to \$52.24 for the first child and \$35.33 for the second child, in four-person families. If the \$52.24 could be taken as an average for the older children, and the \$35.33 for the younger children, the expenditure in 18 years would be \$788.

For the purpose of measuring the change in the cost of living in working men's families in Canada, the Department of Labour prepares an index,^{9/} in which clothing is given a weight of 18.5 p.c. as compared with a weight of 35 p.c. for food. If this ratio were used in the case of children alone, in conjunction with the figure of \$1,550 for food, the cost of clothing in 18 years would be \$820.

On the basis of this, and other evidence that might be set down, it seems safe to say that, on the basis of 1930-31 prices, the cost of clothing for the 18 years of dependence would be in the neighbourhood of \$800.

Cost of Shelter.- The expenditure on rent, fuel, and light shown in the family budget in Prices and Price Indexes, for the year preceding the date of the census, is almost identical with the amount allowed for food, - \$503 as compared with \$505. On this basis, the cost of these items to the family would be \$9,054 in 18 years.

^{6/} Prices and Price Indexes 1913-31, p. 132.

^{7/} Cost of Living in the United States, p. 70. Government Printing Office, Washington, 1924.

^{8/} Yale University Press, Second Edition, 1923, p. 48.

^{9/} In the Monthly Labour Gazette.

What proportion of this cost should be charged to each child, it is difficult to decide. When one looks for guidance to a table which shows the amount of rent paid by families of different sizes, he sees that families without children pay the highest rents, and that the more children there are in a family the lower is the rent. But it does not follow that children are an asset offsetting the cost of rent, or that no rent is chargeable to them! Perhaps a reasonable, if arbitrary, way of calculating the rent, light, and heat costs chargeable to a child is to allocate to it one-sixth¹⁰ of the amount paid in 18 years by the family of five. This would amount to \$1,509.

Under the heading of shelter an entry should also be made for the cost of furniture and household equipment used by the child. The study of civil servants' budgets, to which reference has already been made, shows the year's expenditure under this heading for a four-person family to be \$78. In 18 years this would total up to \$1,404, and be mainly replacement costs. One-sixth of this charged to each child, which is probably a very conservative proportion, would be \$234. It might also be permissible to charge the child with a part of the cost of equipping the home when the parents first started to keep house, but against this there is the consideration that, if the child is charged with his share of replacement costs, the home is left equipped when he reaches the age of independence.

In addition to the cost of rent, fuel, light and furniture there are such items as laundry and cleaning supplies, domestic service, telephone, toiletries, etc., to be considered in connection with the housing of a child. Calculated in the same way as furniture costs, these amount to \$300 at least, per child, in 18 years.

Putting all of these items together, we have a total of \$2,043 in connection with housing or shelter during the period of the child's dependence.

Health, Recreational, & Social Costs.— Using the expenditures of civil servants as the only available guide, the four-person family spends \$60 per year on medicine, hospital bills, doctors' and dentists' fees. A full fourth of this, it seems, should be charged to each child, as health expenditures for juveniles average quite as high as for the adults. ¹¹ In 18 years this would mean \$270. It is not unlikely that a further sum could fairly be added to this to cover medical and related charges at the time of the child's birth. In the families averaging \$60 per year, it is not stated what proportion of confinement cases are included.

Recreation charges include toys, sporting goods, vacations, frequently automobile buying and operating costs, theatres and other amusements. One-sixth of this charged to the child makes an accumulation of \$255 in 18 years. Dues for insurance, labor organizations, church, etc. would easily raise this to \$300, judging by the evidence available, making a total under this general heading of health, recreational, and social expenditures, of something like \$500.

The Cost of Schools vs Other Expenditure on a Child.

The only major item in connection with rearing a child that has not now been considered, is the value of the parents' services and sacrifices, especially the mother's. While it is not in any sense intended to overlook these, they must be passed over with the barest mention as they do not permit of measurement in dollars, for comparison with the other costs. Bringing together the costs under the several headings given, we have the following summary for the average Canadian child during its 18 years of dependence, on the basis of economic conditions in 1930-31.

Food	\$ 1,550
Clothing	800
Housing, and related costs	2,050
Health, recreational and social costs	600
Total without schooling	5,000
Schooling	750
Total including schooling	5,750

This is the proportion adopted in the book, The Money Value of a Man, by Louis I. Dublin, Ph.D., and Alfred J. Lotka, D.Sc. The Ronald Press Company, New York, 1930. See p. 32.

See Cornell University Agricultural Experiment Station Bulletin No. 423, by E. L. Kirkpatrick.

Since a very considerable proportion of the cost of schools is met out of property taxes, which in turn are in part covered by the rent charged against the child, it might be contended that there is some duplication between the costs shown for education and for shelter, but all of the estimates have probably been made on a basis conservative enough to make allowance for any duplication of this nature.^{12/}

It is well worth while to reflect now on the proportions that exist between the cost of schooling and the other outlays involved in raising a child to maturity. Figures for the United States as well as for Canada go to show that barely 13 p.c. of the total is spent on formal school training. In other words, it costs no more to raise six children and give them an average schooling than to raise seven completely illiterate. More is spent on clothing a child than on sending it to school, twice as much is spent on nourishing it, and nearly three times as much on housing it. The money devoted to its formal education can scarcely be considered a very formidable fraction of the total sum involved in bringing a child to the age of self support. It would, no doubt, seem smaller still if seen in comparison with the amount that it adds to the earning power of the child, and perhaps insignificant when considering the wider mental life that an education opens up to the individual. It is quite probable that the \$750 could be made to yield better returns in both of these respects than it does at present, and will be made to do so as educators further adjust present-day schools to these ends, but in the meantime it is difficult to regard the proportion of a child's cost going to its education as excessive.

2/ Dr. Dublin and Dr. Lotka, in the book mentioned in a previous footnote, give the following comparable figures for the United States a few years earlier. Prices at that time were higher of course, than in the years to which the Canadian figures apply.

Cost of being born	\$ 250
Food	2,755
Clothing and shelter	3,333
Education, paid directly by family	50
Health	283
Recreation	130
Insurance	54
Sundries	570
Total paid by family	<u>7,425</u>
Education costs paid by community	<u>1,100</u>

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COST OF EDUCATION

BULLETIN No. 2.

Expenditure for Schools Considered in Relation
to National Income and Other Items of National
Expenditure.

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P R E F A C E

This bulletin, the second in the series, attempts to show how much money it is, out of the total spent by Canadians in a year, that goes to the support of schools and colleges. It attempts also to make a broad classification of all consumer expenditures, thus making it possible to compare the support given to educational institutions with the amount spent for a number of other purposes. As in the preceding bulletin, the year to which the figures apply is as nearly as possible the year covered by the census of 1931, since much of the basic data used is from the census, and is not available from any other source. Hence it is not implied that this was a particularly normal year, though in point of fact it was probably less abnormal in some respects than the years immediately preceding or following.

It is indicated that out of a total expenditure by Canadian consumers that was probably in the neighbourhood of \$4,750,000,000, about 55 per cent went for the purchase of food, clothing and shelter, including taxes paid as a part of the purchase price, about 7 per cent was paid in direct taxes, and allowing 8 per cent for savings, 30 per cent was left to spend for other things with a certain amount of indirect taxes included in their cost.

Of the total expenditure about 3.5 per cent went to schools and universities. The greater part of this was included in the 7 per cent paid as direct taxes. Indirect taxes took about 8 per cent of consumers' outlay; thus total taxation, direct and indirect was about 15 per cent.

The bulletin has been prepared by Mr. J. E. Robbins of the Education Branch of the Bureau.

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EXPENDITURE FOR SCHOOLS CONSIDERED IN RELATION TO NATIONAL INCOME
AND OTHER ITEMS OF NATIONAL EXPENDITURE.

The expenditure for all Canadian schools and institutions of higher learning, public and private, is shown in the Annual Surveys of Education for 1930 and 1932 to have been about \$165,000,000. The intervening year is the only one in which it was ever higher. About \$20,000,000 of this is the share of universities and colleges, something like \$35,000,000 is spent on the high school students, and \$110,000,000 on the elementary.

By considering this sum of \$165,000,000 for schools as one item in the total amount of money that we spend in a year, we are setting it in perspective in such a way as to make clear its real weight or burden from a national standpoint. It is scarcely possible to see clearly all the details of the panorama of national expenditure, of which education is one, but there are parts of it that stand out in full view - as for instance in the 1931 Census of Retail Trade - and we know from a variety of sources the approximate extent of the whole.

National Income and Expenditure.

The census of 1931 found that the earnings of 2,477,038 persons in Canada working for wages or salaries were \$2,102,877,400 in the preceding year. There were also 38,963 wage-earners whose earnings were not recorded and 1,361,590 gainfully-occupied persons who were not on salary or wages; these were the employers, and people working on their own account, like farmers, small storekeepers, doctors, etc. If we suppose that these earned from their businesses and professions on the average the same as the earnings of those who were working for a fixed salary or wage, the combined earnings of all would have been \$3,392,854,200. This is probably a conservative assumption, because the earnings of the average independent worker or employer may be higher, than those of the employees. So without calling this figure an estimate, it may be considered to provide an idea of the proportions that the aggregate income from labour or services probably assumed. In addition to this type of income--the reward of labour or effort--there is the income received from capital, which appears as interest, dividends, rentals, gains from sale of assets, etc., and income from insurance or pensions. These sources provide the entire income of a group of people not included at all among the gainfully-employed, to whom we have attributed probable earnings of the magnitude of \$3,392,854,200, and they also yield sums to many of those in the larger group, which must be added to their earnings to make their total income. For the United States, the National Bureau of Economic Research^{1/} finds that the effort-income represented only 73.5 per cent of the total in 1929. If a similar ratio should be considered to exist in Canada, it would point to an aggregate national income in the vicinity of \$4,600,000,000. It is probably a liberal assumption to suppose that the proportion of unearned income in the total is as high in Canada as in the United States, but offsetting this is the fact that the figure for earned income is likely conservative.

The Canada Year Book,^{2/} by quite a different approach, estimates the national income of 1930 to have been in the neighbourhood of \$4,750,000,000. The method used in reaching this figure is to find the value of goods produced (using the term in the narrow sense of primary production and manufacture) and the number of people engaged in producing these goods, then to assume that all others who were working (e.g. people engaged in transportation, professional and personal services, etc.) produced the same value per capita. From the total thus obtained 8 per cent is deducted for the replacement of equipment used up in the process of production, leaving a net income of \$4,750,000,000, a figure which differs only about 3 per cent from the one calculated from earnings. Moreover, the earnings figures apply to a year ending five months later than the production figures, at a time when productive activity was on the decline. So it can perhaps be safely assumed that either figure presents a reasonably accurate conception of the dimensions of the national income.

^{1/} The National Income and Its Purchasing Power, 1930.
^{2/} P. 203, 1933 edition, Published by Dominion Bureau of Statistics.

It might be expected that our national expenditure would be less than our recorded income, the difference representing savings or accumulation, but it seems doubtful whether this is the case. A comprehensive study^{3/} for the United States finds that a record of expenditures persistently exceeds the record of incomes prepared by the national Bureau of Economic Research. This is due to a variety of reasons, among them being the fact that income derived from odd jobs, gratuities, bonuses, sales bribes, raffle, gambling, bootlegging, etc., does not find its way into the records. It is also due in part to the rapid extension of consumer credit or instalment buying in recent years; in an increasing degree we have been buying more goods, or spending more money in a year, than our income of the year will pay for. In fact a case could be made for the contention that Canadian expenditure exceeded \$5,000,000,000, in the year under consideration, but it is necessary for present purposes only to know that an exaggerated conception of expenditure is not being obtained in regarding it as the full equivalent of the figure for income, say \$4,750,000,000.

Having settled on this figure, we are in a position to see that the \$165,000,000 in support of schools and colleges was about 3.5 per cent of the money that there was to spend in the year; and we can proceed to compare this amount with what was spent for other purposes.

How The Canadian Consumer Spends His Income.

As already mentioned, anything like a complete classification of the aggregate expenditure of Canadian consumers is not to be had, but there are complete or partial records of some types of expenditure that are sufficient to help toward a sense of balance, or proportion, in judging of the real weight of any one.

Food, Clothing, Shelter. Expenditure for food, clothing and housing is, in one sense, in a class by itself, since the human body must have these if life is to be sustained. It is quite certain that all the money actually spent for these purposes is not strictly essential for maintaining the population at its existing level of vitality, as there are probably few who cannot recall outlays of this kind made needlessly, if not unwisely. But under post-war conditions of life on this continent and in Great Britain, various calculations^{4/} seem to show, about 55 per cent of our expenditures come under these categories. The Feavearyear estimates for Great Britain (1924-27) show 54.4 per cent, the Business Week estimates for the United States (1919-30) show 55 per cent, and the Hoyt (1926) show 56 per cent. When the difference is so small between these two countries that are nearest to us in ways and standards of living, it seems a safe assumption that the proportion is much the same in Canada.

Broadly speaking then, nearly half of our income remains after the bare physical necessities of life have been met. If we suppose that one dollar in each eleven spent for food, clothing and shelter, is unnecessary or superfluous, fully half remains, and about 7 per cent of this half goes to the support of schools and colleges, though it is not paid by the consumer for educational institutions as such. Much the greater part of it leaves the person who has earned it, in the form of taxes, and is spent by the various governmental bodies acting in a collective capacity for the aggregate of individuals.

Direct Taxes. This fact invites consideration of a second call upon the consumer's funds in the form of taxes, a necessitous call also, but differing in the nature of its necessity from the demand for food, clothing and shelter. The combined amount of taxes paid to the Dominion, provincial, and municipal governments in 1930-31 was approximately \$700,000,000,^{5/} or about 15 per cent of the sum of consumers' expenditure.

Only a fraction of the total, however, was paid directly as taxes; the remainder was paid in the form of higher prices for commodities or services and is included in the cost of clothing, rents, and the like. The knowledge of taxation incidence is not sufficiently complete to divide all taxation into the two classes completely, but the total of real and personal property taxes, income taxes and succession duties, which would be mainly in the direct class, amounted to less than \$400,000,000, whereas the aggregate of customs, excise, gasoline and sales taxes, profit on liquor sales, and other indirect taxes was over \$300,000,000. A considerable part of the former sum, especially since two-thirds of it represents real property taxes, must have been paid

^{3/} The Business Week, Issues Apr. 27 to Sept. 7, 1932, McGraw-Hill Pub. Co., New York.

^{4/} As summarized by The Business Week in the study to which reference is made in the preceding note.

^{5/} See Cost of Government in Canada, a pamphlet prepared by the Research Committee of the Canadian Chamber of Commerce, of which Mr. Sanford Evans was chairman, and other studies.

in the form of higher rent rather than out of the profits of the person owning the property. This amount is included in shelter costs, and it accordingly seems safe to suppose that at least half of all taxes were paid indirectly, leaving not more than \$350,000,000, and probably less, to be paid directly. Something like 7 per cent of consumer expenditures, then, seems to be paid out in taxes, as such.

A General Classification. The foregoing would indicate that the Canadian consumer's expenditure could be classified roughly as follows:

1. Food, clothing and housing, including taxes paid as part of the purchase price 55 per cent
2. Direct taxes (being mainly on real estate and thus paying much the greater part of school costs) 7 per cent
3. Savings, probably 8 per cent
4. Other expenditures, including taxes paid as part of the purchase price 30 per cent

Indirect taxation, which we have taken to be about 8 per cent of all expenditure, is probably more than proportionately included under the last heading as compared with the first. That is, the rate of taxation averages higher on the commodities included in the latter group. For instance, the profits of provincial governments from liquor traffic (included as taxes) exceeded \$30,000,000 and the Dominion Customs and Excise on alcoholic beverages exceeded \$36,000,000 in the fiscal years ending in 1931, whereas the census of merchandising in 1931 showed sales of \$131,375,000 by liquor stores and taverns in the preceding year, indicating that roughly half of the purchase price of spirituous beverages on the average represents taxes. Similarly with tobacco and its products. Tobacco manufactures in 1930 were valued at \$85,672,000, and something like half of this sum must have represented excise duties, for the excise collected on tobacco in the nearest fiscal year was over \$42,000,000. Liquor and tobacco are rather exceptional, among the commodities purchased in important quantities, in the high proportion of their costs constituting taxes, but other much-used commodities, such as motor vehicles and gasoline, include a relatively high proportion of taxes in their purchase price, as compared with food and clothing.

How the Residual 30 per cent is Spent. The summary above shows a balance of about 30 per cent after allowing for food, clothing, shelter, direct taxes and savings. This 30 per cent would represent a sum in the neighbourhood of \$1,425,000,000.

The Census of Retail Merchandising and Service Establishments, 1931, indicates how a part of this money was spent, but the census classifies sales according to the kind of store in which they were made, and it is only in relatively few cases that the sales of any particular type of commodity or service can be obtained from such a compilation. The receipts of motion picture houses, for instance, are recorded at \$39,233,200, and this is probably very near the total amount spent on the movies, but the receipts of bowling alleys and billiard parlours are shown to be \$7,772,600, those of barber shops and beauty parlours \$23,085,700, and these sums are likely to be short of the total amount spent for the services that establishments of these two kinds offer, since many hotels, tobacco stores, etc., have barber shops or pool rooms, the receipts from which are not included. Nevertheless the Census of Retail Establishments provides much useful data for studying the details of Canadian expenditure.

A second method of obtaining knowledge of the amount spent for different commodities is to add the value of imports and subtract the value of exports from the value of goods produced, as shown in the production figures, and Census of Manufactures, of the Dominion Bureau of Statistics. Thus a conception of the expenditure for medicine might be gained by noting that the value of medicinal and other pharmaceutical preparations manufactured in Canada in 1930 was \$17,769,000, and imports of such products exceeded exports by \$3,428,000. Similarly manufactures and net imports of scientific and professional equipment (a large proportion of which would be for the use of doctors, dentists, etc.) had a value of \$10,392,000. With these figures as a basis it would be possible to obtain a conception of the total expenditure for health purposes. The Census of Institutions in 1931 showed the budgets of hospitals to be in excess of \$58,000,000. If the earnings of all doctors, nurses and other health professionals such as dentists, opticians, etc., were the equivalent per capita (in each group) of those on hospital staffs or otherwise on salary, the amount paid to all health professionals would have been \$53,400,000. The five sums added together make some \$143,000,000 definitely attributable to health purposes, though because some of the hospitals are supported by taxation not all of the total can be called consumer expenditure.

Various other methods can be used for obtaining an approximation of other types of expenditure. A special compilation of the Dominion Bureau of Statistics^{6/} estimates the expenditure of Canadian tourists abroad to have been \$100,389,000 in 1930. In the three preceding years it was substantially higher, but in 1931 dropped to \$76,452,000. Expenditure for personal travel and holidays at home would have to be estimated from a variety of sources.

The amount provided for the support of churches is published by three of the five religious denominations in Canada claiming the most adherents. These three show a total of \$23,200,000 raised for all church purposes in 1930, and the census of 1931 shows that their adherents constituted 32 per cent of the population. If the supporters of other denominations contributed the same per capita, the amount raised by all churches would have been about \$73,000,000.

Such are some of the probable sums included in the 30 per cent of Canadian consumer expenditure that remains after food, clothing, housing, savings and direct taxes are paid for, - and some indications of the manner in which other of these expenditures may be ascertained. The sums mentioned scarcely account for half of the 30 per cent. The largest item of the group for which a figure is not indicated is undoubtedly motor cars and other means of passenger transportation, another important one is expenditure for personal adornment including cosmetics, jewelry, etc. Still others are confectionery, fees for membership in societies, the cost of correspondence, reading material, music, sports, and other private educational, social or recreational activities.

Expenditure on goods such as furniture & other household fittings

6/ The Tourist Trade in Canada. Published annually.

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COST OF EDUCATION

BULLETIN No. 3₁

Expenditure for Schools in 1931 as Compared with 1913

Published by Authority of the Hon. H.H. Stevens, M.P.
Minister of Trade and Commerce.

+ + +

OTTAWA

1934

S U M M A R Y

This bulletin, the third in the series showing the provision of schools in perspective as an economic activity, compares some aspects of school support in 1931 and 1913.

It shows that expenditure on publicly-controlled elementary and secondary schools increased from \$54,000,000 to \$140,000,000, or about 160 p.c., but that in spite of this increase, a day's schooling was really cheaper in the more recent year. In other words, the dollar-cost of everything that the consumer buys averaged higher in 1931, but the cost of a day's schooling had not increased in as high a proportion as the cost of other things.

Although payment for a day's schooling in 1931 required less purchasing power, there is very strong evidence that the quality of it was at the same time improved. Teachers had more training and experience, and more diversity of opportunity was open to pupils in the selection of courses.

The average child leaving the schools in 1931 had received more than eight years of schooling, in 1913 probably less than six years. This increase of more than one-third in the length of the child's school life made the weight of school costs heavier, although the cost of a day's schooling was less. In other words, more purchasing power was being spent on the schools per capita in 1931 for the reason that more schooling was being received, and for this reason only.

If the number of persons gainfully employed is a fair indication of ability to pay, the weight of school costs could be said to have been in recent years about 40 p.c. heavier in the country as a whole than in pre-war years, but because schools are in the main supported by small communities, the increase has been much more than 40 p.c. in ~~same~~^c and less in others.

DOMINION BUREAU OF STATISTICS
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EXPENDITURE FOR SCHOOLS IN 1931 AS COMPARED WITH 1913.

In the preceding bulletin it was recorded that some \$145,000,000 in recent years has been spent annually on elementary and secondary schools. All but some \$5,000,000 of this is for publicly-controlled schools, and the \$140,000,000 compares with \$54,000,000 in 1913, the last entirely pre-war year, and the year which it has become customary to regard as most appropriate for a long-term comparison. The increase in terms of percentage is 160 p.c., substantial in itself, and in comparison with the increase of 40 p.c. in population during the period; but it is scarcely more adequate evidence for concluding at once that too much is now being spent for schools, than the fact that during the same time telephones increased 200 p.c., and automobiles 2300 p.c. is proof that too much is now being expended on these commodities. Times change and the role of the school in society may grow as does the place for means of communication or transportation. The paragraphs that follow will show how the increased cost of schools is explained by the increased demands that have been made upon them.

The Cost of a Day's Schooling in 1931 as Compared with 1913.

In the first place a dollar in recent years has not represented the same amount of purchasing power as in 1913. The retail price index of the Dominion Bureau of Statistics (1926=100) which was 66.0 in 1914, was 99.9 in 1929, 99.2 in 1930, 89.6 in 1931. It has since moved lower, as also has expenditure on schools. The retail index, since it indicates the changed cost of food, fuel, rent, clothing, etc., will be the best available guide as to the relative value of a dollar in the hands of the consumer in the two periods. And since the present problem is to compare the real cost to him of schooling in the two periods, it will be the proper guide to use. Thus, it appears at once that in terms of the things he buys every day—food, clothing, shelter, etc.—the Canadian taxpayer was spending, for schools in 1931 not 160 p.c. more than in 1913, but only 91 p.c. more.

Over the period 1913-31 there was an increase in enrolment at the publicly-controlled schools from 1,438,000 to 2,214,000. This fact considered together with the changed value of the dollar shows that the cost per pupil enrolled in the schools was only 30 p.c. more in 1931 than in 1913.

Regularity of attendance has improved much in recent years, or in other words, the proportion of the year's enrolment in average daily attendance at school, is higher than formerly. The number of pupils in actual attendance is a better guide to what the schools are accomplishing than is the number on the roll, and since the present problem is to show what the schools are giving in return for what is being spent on them, it should be recorded that the average daily attendance has risen from 942,000 in 1913 to 1,756,000 in 1931, indicating that the cost per pupil at school on the average day in terms of the purchasing power of the consumer's dollar, was only 2 p.c. higher in 1931.

Further, the number of days that the average school keeps open in a year has increased considerably in the last two decades. And as it seems reasonable to suppose, for example, that a teacher can do for her pupils in five days five-fourths of what she can do in four days, it is necessary to show the effect of the longer year on the value that the schools are giving. In the western provinces the school year has lengthened a full month, but they are exceptional. Not all of the other provinces have kept records to show the change, but available evidence would indicate that the average for the Dominion is in the neighbourhood of two weeks, or ten teaching days. From this it can be calculated that the amount of purchasing power expended for a day's instruction in the schools of 1931 was about 3 p.c. less than in the schools of 1913.

Moreover this achievement of 1931 took place in spite of the fact that a much higher proportion of the students were in the higher grades, which are more costly to accommodate. As compared with an increase of about 50 p.c. in the enrolment of the elementary grades, there was an increase of more than 200 p.c. in the secondary

grades, and pupils in the latter category are just about twice as expensive as those in the former. From this situation it can be deduced that the real cost of a day's instruction in 1931, if the distribution between elementary and secondary grades had been the same as in 1913, would have been only 90 p.c. of what it was in the earlier year.

From this it is obvious that what might be called the mechanical efficiency of the schools is higher now than in the pre-war years, - i.e. a day's schooling is now given at a cost that is really lower. It follows that if criticism of school costs is to be made on the basis of a comparison with 1913, it must be on the ground that children are now receiving too much free schooling. And as to whether or not this is so, the figures on school survival may be recalled; in summary, two-thirds of the children who start to school go as far as the end of the elementary years, about half do some high school work, and one-fifth reach the final or matriculation year.

The Quality of a Day's Schooling Today as Compared with 1913.

Let it be repeated that the foregoing comparison is made on a purely mechanical basis; it has simply shown the schools to have become more efficient "businesses" in the production of units that might be called "pupil-days instruction". Whether there has been any change in the quality of the product is another question.

There are numerous statistical grounds for believing that there has been an improvement in this respect, - e.g. the more thorough training that has been received by the average teacher of today, and the improvement in school equipment. Such a change, qualitative in nature, can not be measured directly with the precision of the quantitative change in cost per unit of work done, but some of the relevant numerical facts can readily be arrayed.

In all of the provincial school systems, except the Roman Catholic system of Quebec, teachers in 1931 and in 1913 can be grouped in three classes according to their professional qualifications as follows: First class or higher (the higher representing high school teachers licences and bearing a variety of names), second class, third class or lower. This grouping, without implying that the certificates of any one of the classes represent the same standing in all, or even in any two, of the provinces, is a permissible device for measuring the relative change in the status of the teachers of all provinces together. In the period 1913-31 the first-class group increased its proportion in the total from 17 p.c. to 38 p.c., the second-class group increased from 50 p.c. to 55 p.c., whereas the third-class group decreased from 33 p.c. to a mere 7 p.c. More than a quarter of those in the third group in 1913, or 9 p.c. of all teachers, had no recognized qualifications at all, but were allowed to teach simply because qualified teachers could not be secured. Such teachers had all but disappeared in the records of 1931.

The improvement in class-grouping is very considerable but it tells only a part of the story. The qualifications required for standing in any one of the classes have been continuously made higher throughout the period. Higher academic standing, more normal school training, summer school attendance, and so on, have been demanded of the teachers who are now in the schools, as compared with those who were teaching twenty years ago. The changes in this respect have been so numerous and diverse as not to lend themselves readily to classification, but there are probably few people who are not in some measure familiar with them in one province at least, for every province has participated in the improvement. Such changes must have tended to produce more capable teachers, or in other words, to improve the quality or the educational process which it is the teachers' task to direct.

Another characteristic of present day teachers which should make for better teaching is their tendency to stay longer in the profession. Half of the Maritime teachers of 1913 had taught less than $3\frac{1}{2}$ years; those of 1931, more than $4\frac{1}{2}$ years. Half of the Quebec lay teachers had taught no more than about three years in 1913, but five years in 1931. There was a corresponding change in Ontario, though not as great, for the Ontario teachers were more permanent in the earlier year. The Western provinces have not kept a record of teachers' experience since 1913. But the Education Branch of the Dominion Bureau of Statistics has compiled a record for Manitoba for about half of the period, and if it is a fair indication of what has been happening in these provinces, as there is good reason to believe, the increase in length of tenure has been even more pronounced than in the more easterly provinces.

Apart from what appears to be more capability on the part of the teachers, they have on the whole better buildings and equipment at their disposal, and in the secondary grades particularly there is now a greater diversity of opportunity open to the students in the selection of courses. (The Agricultural Instruction Act of 1913

and The Technical Education Act of 1919 have exerted almost their full force in the period under consideration). Though these things in themselves do not ensure a corresponding improvement in the quality of education, they make its attainment easier of realization; and, considering that their arrival has been accompanied by all the evidences of a more competent teaching body, it is probably safe to assume that they have made a considerable contribution to improvement in the output of the schools, whether that output be considered in the form of an isolated day's schooling, the aggregate of day's schooling that a child receives, or that unity, transcending the aggregate of component days again, which is the child's education.

Paying for the Schools in 1913 and in 1931.

What has been shown in the preceding pages may be summarized as follows: In 1931 as compared with 1913, we were unmistakeably getting better value for the money spent on schools than the money spent for other things. In other words, the cost of everything averaged higher in 1931, but the cost of a day's schooling had not increased in as high a proportion as the cost of the other things the consumer buys, and there is strong evidence that the quality of it was at the same time definitely improved. If the component parts of the retail price index are considered it will be seen that the only purchases yielding anywhere near as good value as schools (1931 as compared with 1913) were food and clothing; rents, fuel, services, etc., were comparatively much dearer.

But the fact that a day's schooling was cheaper in 1931 does not imply that the schools were more easily supported financially. Much more schooling was being given, and it may be that ability to pay for it had not increased at a corresponding rate.

We have already seen that in terms of retail purchasing power the schools were costing 91 p.c. more in 1931 than in 1913. This does not mean, however, that the increase in burden was 91 p.c., for there were more people to pay it. In 1931 there were 3,924,523 persons gainfully employed; in 1911 there were 2,723,624, and if it was the same proportion of the 1913 population (Dominion Bureau of Statistics estimate) that was employed, there were about 2,885,000 gainfully employed in that year. From this it can be readily calculated that the cost of schools per person gainfully occupied, was about 40 p.c. higher in 1931 than in the earlier year.

There are other sources of income than an occupation, but it is hardly possible to compare their relative importance in the two years, and in any case their yield is small in the aggregate as compared with the income of the gainfully-occupied, for this expression covers all those who are working on their own account, such as farmers, shopkeepers, lawyers, etc., as well as those who are working for salaries or wages. So it is probably not far from the truth to say that the burden of school support, from a national standpoint, was about 40 p.c. heavier in 1931 than in 1913, in spite of the fact that a day's schooling was cheaper in the later year.^{1/}

1/ Since this 40 p.c. additional real cost is due entirely to the fact that more schooling is being given, it suggests itself as indicative of the increased amount of schooling that the child of today is receiving as compared with the child of twenty years ago. Because the proportion of children to gainfully occupied persons is not a constant factor, the inference is not quite as direct as this, but from the figures that have been shown on the preceding pages, the increase can be deduced with a fair degree of accuracy. Children between the ages of five and nineteen years numbered about 2,225,000 in 1913 and 3,246,391 in 1931. For every 100 days of schooling that the former group received, the latter received about 200, as is deducible from the costs figures. It follows that each child in the 1931 group was receiving about 37 p.c. more schooling than the child in the 1913 group. Since it was shown in a previous chapter that the average child of 1931 was covering about eight and a quarter years of school, the 1913 child was not covering more than about six years, - and less than six if there was more retardation, as seems very likely when the irregularity of attendance and poorer teacher qualifications of the time are considered. It is not possible to check this calculation by a record of the actual progress of children through the grades (the manner in which the 1931 figure of eight and a quarter years was reached) as it is only in more recent years that age-grade compilations have become available. But it can safely be taken to give a reasonably accurate conception of the schooling received by the child of 1913 as compared with the child of 1931.

The statement is true only insofar as the number of people gainfully-occupied is an index of the purchasing power produced. In the long run, and from the national standpoint, it is probably reliable as such an index. But in any single year, or as regards any particular group of producers, it may be very far from it. Consequently the statement is likely to be more valid in expressing the weight of school costs in recent years as compared with pre-war years, than in comparing one recent year with one pre-war year.

The fact that the statement applies to the country as a whole, but not necessarily to any particular section or group in the whole, has a very important significance for the study of school support, because schools are supported by groups or sections of the population independently, and not on a national or provincial basis. In rural communities particularly, the group supporting a school is generally not larger than a few dozen ratepayers, all or nearly all of whom are farmers. Though the country's schools as a whole may be only 40 p.c. harder to support than they were twenty years ago, for any particular community its school may be 80 p.c. or 100 p.c. more burdensome, and the school of another community correspondingly less. Since it is the ratepayers of the former school from whom more is likely to be heard on the matter of school costs, there is danger that an exaggerated impression may be created as to the increased costliness of schools generally.

The rural school is the most common case of violent fluctuation in the difficulty of school support, but other less common cases where the difficulty may become equally acute are fishing villages, mining or pulp and paper towns, and other communities where there is a lack of diversity in occupation or of stability in population numbers.

In the last few years, rural schools as a group have undoubtedly suffered more from failure of support than urban schools. ^{2/} For example, salaries of rural teachers in Manitoba in two years have declined 33 p.c. as compared with 10 p.c. for urban teachers; in New Brunswick rural reductions have been 19 p.c., urban 10 p.c. The condition producing this result has been the exceptionally depressed level of prices for agricultural produce, the index ^{3/} for which stood at 46.9 in 1931, and 40.4 in 1932, as compared with 69.6 in 1913. If the volume of produce had been the same in 1931 as in 1913, the farmers' school costs would have been about 50 p.c. harder to meet even though they had not in dollars risen at all.

Violent fluctuations of this kind in the conditions affecting any industry are considered in the main unavoidable, but the effects of them on a particular group of schools and on the people in that industry in their capacity of school supporters, can in a considerable measure be offset by making the entire population of a large and diversified area responsible for all of the schools in the area. A recent survey of school support in Manitoba ^{4/} has recommended the province as a whole to be the most desirable area for this purpose, supplemented by municipal areas, and a New Brunswick ^{5/} survey has recommended the county unit.

2/ See the Annual Survey of Education in Canada, 1932, Chapter I. Dominion Bureau of Statistics.

3/ Monthly Bulletin of Agricultural Statistics. Dominion Bureau of Statistics.

4/ Report on the Administration and Financing of Schools. By a Committee composed of representatives of The Manitoba School Trustees Association, The Manitoba Union of Municipalities, The Manitoba Teachers' Federation, The Department of Education, and The Manitoba Tax Commission, 1933.

5/ Report of Commission on Education for the Province of New Brunswick, 1932. A commission appointed by the provincial government in 1931.

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BULLETIN No. 4.

The Mechanism of Administration and Support
of the
Provincial School Systems in Canada.

Published by Authority of the Hon. W.D. Euler, M.P.,
Minister of Trade and Commerce.

+ + +

OTTAWA

1935

F O R E W O R D

The first three bulletins in this series were issued in 1934, under the following sub-titles: (1) Expenditure for Schools as a Factor in the Cost of Raising the Canadian Child; (2) Expenditure for Schools in Relation to National Income and Expenditure; (3) Expenditure for Schools in 1931 as Compared with 1913. These, together with a shorter bulletin showing the Canadian investment in schools in relation to the total national wealth, aimed to present a word picture of school finance in its broad economic setting.

This fourth bulletin, and one or two that will follow, aims to give a comparative description of the ways in which the provincial school systems in Canada are financed. Tabular matter is mainly reserved for a later bulletin, this one being primarily textual. Chapter I is written on the assumption that a description of the administrative background will help to understand the financial arrangements described in the two following chapters. Chapter II shows how money reaches the schools from their ultimate sources of support, and Chapter III indicates how final payment may be postponed by recourse to short-term and long-term loans.

The chief source of data has been the School Law of the provinces, and the information is intended to take account of amendments up to the year 1935. Notice of any deficiencies or inaccuracies will be welcomed. The work has been done by J.E. Mulroney and J.E. Robbins of the Education Branch of the Dominion Bureau of Statistics.

+ 1934 for New Brunswick.

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THE MECHANISM OF ADMINISTRATION AND SUPPORT OF THE PROVINCIAL SCHOOL SYSTEMS
IN CANADA.

CHAPTER I - ADMINISTRATION

A. Provincial Administration

The Department of Education is the permanent central body in charge of public education in each of the provinces. With the exception of Quebec the department in all of the provinces is under the direction of the Provincial Government. In Ontario, Manitoba, Saskatchewan and Alberta the department is under the jurisdiction of a Cabinet Minister, the Minister of Education. There is also a Minister of Education in Prince Edward Island and British Columbia, but in both provinces his authority is shared by several members of the Legislature. In Prince Edward Island all the members of the Treasury Board and four other persons appointed by the Lieutenant Governor in Council form the Board of Education, while in British Columbia all the members of the Executive Council (Cabinet Ministers) are designated the Council of Public Instruction.

In the remaining provinces there is no Minister of Education. The administration of the department is under the Council of Public Instruction (the members of the Executive Council) in Nova Scotia; and the Board of Education (the members of the Executive Council, the President of the University of New Brunswick, and the Chief Superintendent of Education) in New Brunswick. The administrative body in the Province of Quebec is the Council of Education, made up of two committees, one Roman Catholic and the other Protestant. The Catholic Committee consists of; all the Roman Catholic Bishops, or Vicars Apostolic whose dioceses or parts thereof are in the Province, ex officio; an equal number of Roman Catholic laymen; and four Roman Catholic teachers, two of whom must be priests. The Protestant Committee consists of a number of Protestants equal to the number of Roman Catholic laymen. The members of the Council, with the exception of the Roman Catholic Bishops are appointed by the Crown and hold office during pleasure. The appointed members of the Protestant Committee may co-opt six additional Committee members and the Provincial Association of Protestant Teachers may annually elect one of their members to the Committee. The Council is represented in Parliament and in the Cabinet by the Provincial Secretary.

Advisory Bodies - In most of the provinces the Department of Education is provided with a means of drawing upon the advice and assistance of educational leaders of the province. The most common form is in the appointment of an Advisory Board or Educational Council such as is found in Nova Scotia, Manitoba, Saskatchewan and Alberta. Prince Edward Island, New Brunswick and Quebec as shown above carry out this principle by the appointment of leaders in education to the administrative body. Ontario and British Columbia are the only provinces that do not include this feature of educational control in their systems of education.

Permanent Officials - In addition to the members of the government of the day who change with the political parties, and the members of the educational boards or councils who are appointed or elected for varying terms, each province has as an important part of the central executive authority one or more permanent educational officials. In Ontario, the Prairie Provinces and British Columbia the chief permanent official is the Deputy-Minister of Education; in Prince Edward Island and New Brunswick the Chief Superintendent of Education; and in Nova Scotia and Quebec the Superintendent of Education. The above officials are appointed in each of the provinces by the Lieutenant Governor in Council. The number of assistants and the size of the clerical staff required by these officials depend largely upon the school population and the number of schools in the province, and the different services undertaken by the department.

Inspectors of Schools - The Departments of Education of the various provinces exercise a direct supervision over their schools through a staff of inspectors who make periodic visits to all the schools. These school inspectors with the exception of those employed in Winnipeg, in the Ontario city elementary schools, and in the Province of Quebec are appointed and paid by the Department of Education.

In Winnipeg they are appointed by the school board and in the cities of Ontario by the public school board or the board of education. The Ontario Government makes a grant of a sum equal to \$6.00 for every teacher in the city occupying a separate room, towards the payment of the inspectors employed. The inspectors in the Province of Quebec are appointed by the Lieutenant Governor in Council and paid through the Department of Education.

B. Local Administration

Administrative Units - In all of the provinces except Nova Scotia, Quebec and Ontario the local unit of school control is known as the school district. Nova Scotia uses the term school section for all its local units and the term district for a division of the province over which presides a Board of School Commissioners whose principal duty is to divide the district into school sections. Ontario uses the term district for its high school units and school section for its elementary school rural units. In the Province of Quebec the local unit is the school municipality and the term district is used to indicate a division of a rural school municipality containing as a rule a single school.

The urban schools in all the provinces are administered under a system of municipal ownership. Cities, towns, and villages form separate administrative units, and in some cases a part of the territory adjacent to them is included in the unit. The system of municipal ownership is extended in some provinces to the administration of their rural schools. In Quebec the rural unit coincides with the township, and in British Columbia with the district municipality. In Ontario, since 1932, a township as a whole, or any part thereof, may be made the unit. Manitoba has a provision in its School Act by which a rural municipality may become a single school district, and has had one municipal school district for fifteen years.

With the exception of the cases mentioned in the previous paragraph the rural school unit is in no way synonymous with the unit for municipal government. It is usually formed out of an area which has enough children to make a school and which is not too large for all the children to reach the school on foot. Thus a rural municipality may contain several rural school units and a rural school unit may be situated partly in two or more rural municipalities. Several of the original school units, however, have taken advantage of the provision, included in the School Acts of all the provinces, which permits at the option of the units concerned the consolidation of two or more rural schools, or of rural schools and a town or village school. There are over 200 such consolidations in Manitoba, 60 in Alberta, 40 in Saskatchewan, 40 in Quebec, 30 in Ontario, and smaller numbers in the remaining provinces. In Saskatchewan some of them were large districts with conveyance provided from the time of first organization. By legislation passed in Alberta in 1935, the Minister of Education is empowered to direct that any two or more school districts be united under one board, if in his opinion such a union would be in the interest of education.

Local School Authorities - In all of the provinces, except Ontario and Saskatchewan, elementary and secondary education come under the same local authority. The Ontario and Saskatchewan Acts relating to secondary education provided for the appointment or election of a separate local board to manage high schools, but in many cases in both of these provinces the same local authority is in charge of elementary and secondary education. In Saskatchewan it is only in 18 or 20 of the larger towns and cities that there are two boards. The continuation schools in Ontario are managed by the same board as the elementary schools, and under the Boards of Education Act most of the Ontario cities, and several of the towns and villages, manage their public elementary schools and their high schools by means of one board.

In Quebec, Ontario, Saskatchewan and Alberta the local authorities may be divided on denominational lines, the religious minority (Roman Catholic or Protestant, the latter term in practice including all who are not Roman Catholics) electing a separate board. In Quebec, and in a few cases in Alberta, this separation applies to both elementary and secondary schools, but in Ontario and Saskatchewan, and for the majority of cases in Alberta, it is confined to the elementary schools. In Quebec the schools are generally known as "Catholic" and "Protestant". In Ontario, Saskatchewan and Alberta the schools of the separating minority are known as "separate schools" and the schools of the majority as "public schools". Most of the dissentient or minority schools of Quebec are Protestant, and with few exceptions the separate schools of Ontario, Saskatchewan and Alberta are Roman Catholic.

The local school authorities are most commonly called trustees. In the Province of Quebec however, trustees is the name applied to the managing authority of the minority schools whether Protestant or Catholic, while the members of the local

governing body of the schools of the majority are referred to as commissioners. The only other exception is in Nova Scotia where the term commissioners is used in cities and incorporated towns.

In most of the provinces the members of the local school boards are elected by vote. Exceptions to this rule are found in the cities and incorporated towns in the Maritime Provinces, the Cities of Montreal and Quebec, and in the high school districts of Ontario. The school boards in the cities and incorporated towns in the Maritimes, and in the cities of Montreal and Quebec are appointed in part by the Lieutenant Governor in Council, and in part by the Council of the city or town. In the high school districts of Ontario the trustees are appointed by the Council of the municipality in which the district is situated, and in some cases the public and separate school boards within the high school district, each appoint a member to the high school board.

Size of School Boards - The number of members to be elected or appointed to a school board is usually determined by the school Acts of the province concerned. While the membership of the different urban school boards varies greatly in most of the provinces, the rural school boards are generally composed of three members. In the Province of Quebec, however, where the rural school unit coincides with the township, a board of five commissioners manages the schools of the majority, and the schools of the dissenting minority are under the management of a board of three trustees. This same rule applies to the school boards in the urban municipalities in Quebec but has been amended in some cases to enable larger cities to increase the membership of their school Boards. In Montreal, for example, the Roman Catholic school board is composed of fifteen members and the Protestant Board is made up of six.

In some of the other provinces the number of trustees is increased to five in the larger rural school units, e.g. township school areas in Ontario, consolidated rural school districts in Manitoba; large rural districts containing continuation schools in Saskatchewan; and district municipality districts in British Columbia. The Manitoba Act further provides that where any school district employs more than four teachers the number of trustees may be increased to as many as seven.

The urban school board is generally larger than the rural board in all of the provinces, and in some cases the size of the board increases with the population of the municipality. In Prince Edward Island the school boards of Charlottetown, Summerside and any incorporated town, with the approval of its council, are composed of seven members, while all the other school boards of the province are made up of three members. In Nova Scotia the incorporated towns have a board of five, and this number is increased for cities, the city of Halifax having a board of twelve. In New Brunswick, St. John has a board of eleven trustees while Moncton, Fredericton and twelve of the larger towns are reported in the Annual Report on the Schools of New Brunswick as having nine trustees on their school boards.

In Ontario a city, town, or village elects two school trustees to the public school board for each of its wards. A city with a population over 100,000, however, can decide to elect a board of nine trustees by a general vote for the whole city, and towns and villages not divided into wards elect a board of six trustees. In this province the school board of a high school district is composed of six or more. Where one board controls the public elementary schools and the high schools - Board of Education - it is made up of fourteen members in cities of 50,000 or more, ten in smaller cities, and eight in towns and villages. When a board of education has jurisdiction over a school in the county, three additional members are appointed to the board by the county council. In the election of separate school boards two trustees are elected in each ward in a city, and six trustees are elected by a general vote in a village. A town divided into wards may elect two trustees from each ward, or in towns not divided into wards, six by a general vote.

Manitoba is the only other province in which the practice of electing school trustees by wards is in use. In cities, except Brandon, where ten trustees are elected by a general vote, two trustees are elected from each ward. The towns and villages may also elect two from each ward, but have the option of reducing this number to one per ward. Towns and villages not divided into wards elect three trustees, but this number can be increased to as many as seven by decision of the municipal council, approved by the Lieutenant Governor in Council. In Dauphin eight trustees are elected by the town and two by the rural division of the district.

In Saskatchewan and Alberta, each village school district elects three trustees, and town districts (cities and towns) elect five. In the former province when the population of a city reaches 10,000 the public school board is increased to

seven members, and any large village district containing a continuation school is entitled to a board of five trustees. A Saskatchewan high school board is composed of five trustees.

The number of school trustees on a city school board in British Columbia depends on the attendance at the schools of the board. Seven trustees are elected in a city where the attendance is 1,000 or more, five for an attendance of 250-1,000, and three for an attendance of less than 250 children.

Number of School Boards - According to the latest figures issued by the Provincial Departments of Education - for the year 1932 for Ontario, 1933 for Quebec, Saskatchewan and Alberta, and 1934 for the remaining provinces - there were approximately 23,231 school boards operating schools in Canada. Ontario had the greatest number of boards with about 6,600, with the rest of the provinces in the following order; Saskatchewan 4,892, Alberta 3,428, Manitoba 1,566, Quebec 1,843, Nova Scotia 1,724, New Brunswick 1,476, British Columbia 327, and Prince Edward Island 475. In Quebec and British Columbia, where there are rural administrative units of municipal size, there is a much smaller number of boards than in other provinces of equal population.

In addition to the above mentioned boards there are a number that do not operate schools, but provide for the education of their children by conveying them to neighbouring schools or making other arrangements. The only figures available show that there were 3 of such boards in Prince Edward Island, 36 in Nova Scotia, and 94 in Saskatchewan.

CHAPTER II. - ULTIMATE SOURCES OF SCHOOL SUPPORT

The chief sources of income of the publicly controlled schools in Canada are as follows (1) local taxation (2) Provincial Government Grants (3) the sale of bonds and debentures. Another source of revenue in some of the provinces is fees from pupils; in Quebec a fee may be exacted for all children of school age, whether attending or not. The current expenses of the school boards in all the provinces are met by the money raised by taxation, Government Grants, fees and other minor receipts such as gifts, rentals from school property, etc. Capital or extraordinary expenditures such as the cost of school sites and school buildings are generally paid through the sale of bonds or debentures. These must be retired by the school board from money raised by local taxes, either by annual or less frequent installments, or by the creation of a sinking fund. Therefore the Canadian school boards receive their real support from two main sources, local taxes and Provincial Government Grants.

The following table shows the proportions of the current expenditure of the school boards of the different provinces since 1914 that were received from school taxes, Government Grants and fees. The expenditure includes any payments made on the debenture debt or towards the creation of a sinking fund. It does not include any revenue such as gifts, rentals from school property, etc., but as incomes of this nature are usually very small the percentages shown in the table would not be affected to any great extent by their inclusion. The year 1932 is the last included in the data for Ontario, 1933 for Quebec, Saskatchewan and Alberta, and 1934 for the remaining provinces.

Sources of real support of the school boards of the Provinces of Canada since 1914.

Per cent Received From

	Taxation in		Fees (where recorded)	Government Grants
	School Administrative Unit +	County		
Prince Edward Island	40.9	-	-	59.1
Nova Scotia	73.5	13.4	-	13.1
New Brunswick	78.0	7.3	-	14.7
Quebec	90.1	-	3.6	6.3
Ontario	83.4	4.4	.7	11.5
Manitoba	86.5	-	-	13.5
Saskatchewan	81.3	-	1.1	17.6
Alberta	85.7	-	.9	13.3
British Columbia	67.1	-	-	32.9

+ Includes Township Grant in Ontario and the rural municipality grant in Manitoba.

It can be readily seen from the above table that in all the provinces except Prince Edward Island the amount of money raised by school taxes greatly exceeds that received in the form of Government Grants. It will also be noticed that in three of the provinces, Nova Scotia, New Brunswick and Ontario the taxes levied in support of a school board's schools are not confined to the administrative area of the board. The school boards in the two Maritime Provinces share in a tax levied by the council of the county in which they are situated. In Ontario the rural public schools receive aid from a township tax, while rural public and separate schools and the majority of secondary schools share in a tax levied by the county council. About three fifths of the school support in the rural municipalities of Manitoba is equalized by a uniform rate levied over the whole municipality.

A. School District (or Section or Municipality) Taxes

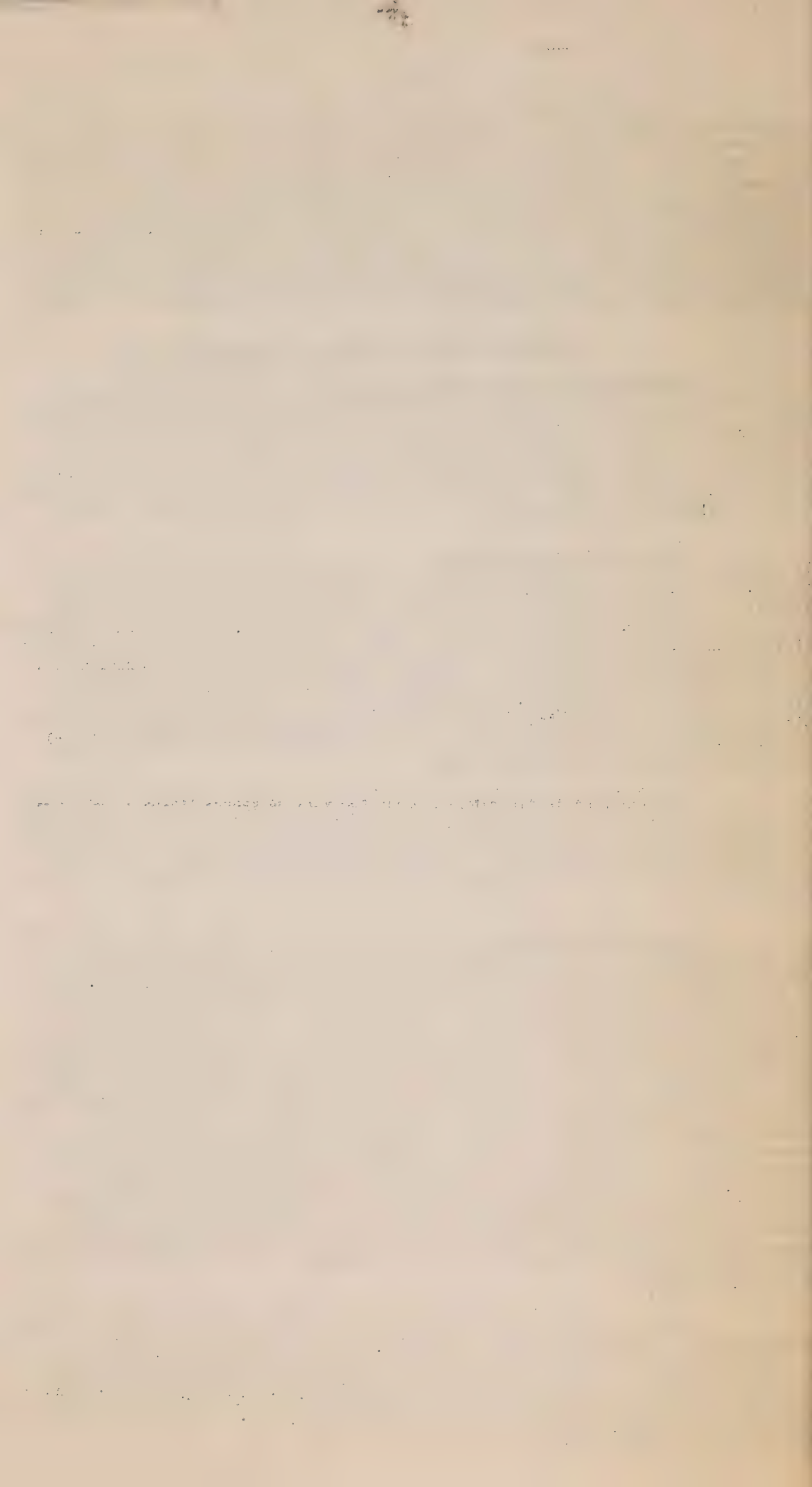
Determining the Amount of the Local Levy - In all of the provinces the school board is the body that determines the amount of money to be raised by taxation within the area served by its school or schools. The amount arrived at must meet with the approval of the local municipal council in some provinces and of the school supporters in others. In Charlottetown and Summerside, Prince Edward Island, and in Saint John and Fredericton, New Brunswick, the amount to be raised yearly is set within a certain limit by statute. A Quebec school board must raise a sum large enough to pay the salaries of all its teachers.

Who Collects the Local Taxes - When the amount has been decided upon, it is collected either by the school board or the local municipal council, usually the latter. In Ontario, the Prairie Provinces and British Columbia the local municipal council is the body that collects school taxes. The council of a city, town or village, of an Ontario township, a Prairie Province rural municipality, or a British Columbia district municipality collects the school taxes for any school section or district, or for any part of a school section or district, within the limits of the municipality. The only exception to this rule is in Ontario where the separate school boards are given the option of appointing a tax collector. In rural school sections or districts situated outside of organized municipalities the taxes are collected by the school board, except in British Columbia where they are collected partly by the Provincial Collector and partly by the school board.

In the Maritimes the city and town councils usually collect the taxes for the school board. The taxes of a New Brunswick rural school board may be collected by the parish collector or the board, but in the other school sections and districts they are collected by the school board. The school boards in the Province of Quebec may collect their own taxes or may request the council of the local municipality to collect them.

What the Local Taxes are - In the Maritime Provinces a poll tax is used as one means of raising the money required by a school board. Residents of a Prince Edward Island school district who are assessed for real property and householders not so assessed pay a poll tax of \$1.00 or less if the school board decides, to \$3.00 per year till they become 65 years of age. All other male residents from 21 to 65 years of age may be assessed \$1.00 per year at the discretion of the school board. In Charlottetown, Summerside and any incorporated town that has adopted the provisions of the Act relating to these municipalities a tax not exceeding \$5.00 is levied on every male over 21 years of age. In Nova Scotia and New Brunswick the poll tax is levied on all males between 21 and 60 years of age. The tax amounts to \$1.00 to \$2.00 in the former province and \$1.00 in the latter. With the exception of Charlottetown, Summerside and some incorporated towns the balance of the sum required by a Prince Edward Island school board, is raised by a levy on the real property in the school district. This tax is payable by the occupant of the property or the owner of unoccupied property. In the above mentioned urban municipalities in Prince Edward Island, in the school sections of Nova Scotia, and in the school districts of New Brunswick the balance of the school taxes is raised by a levy on the amount for which a resident of the school district or section, is assessed on the assessment roll of the local municipality.

In all the other provinces the property liable for taxation by the local municipality is taxed for the support of the schools of the school municipality, section or district in which the property is situated. The school boards whose territory is outside the limits of organized municipalities collect their taxes by a levy on the property that would be subject to a tax in a municipality. In Alberta and British Columbia such a school board may levy a poll tax on certain residents over 21 years of age and may set a minimum amount to be paid as a property tax.



In Quebec, Ontario, Saskatchewan and Alberta the dissentient or separate school boards receive the taxes collected on the property owned or occupied by individuals who choose to support these schools. (Actually there is freedom of choice legally only in Ontario. In the other three provinces the taxes must go to the Catholic schools if the taxpayer is a Roman Catholic, and vice versa). The practice in regard to taxes on property owned by corporations is not uniform. In Quebec the majority board, or Commissioners collect taxes from all of the corporations in their area, and the proceeds are divided between the two boards on the basis of the number of children in the schools of each. In Ontario a corporation (except a publicly owned utility) may by resolution of its directors require that a part of its property, equal to the proportion owned by separate school supporters, shall be assessed for separate school support. In Saskatchewan a division is made on the same basis, but instead of being optional with the directors of the company, it can be made obligatory upon them by an informant, such as the separate school board. In Alberta as in Ontario a company may designate the distribution of its assessment between the two boards, but in the case of companies not specifying what the distribution shall be, then their taxes are divided on the basis of the amount raised for each board by the taxpayers of the district. This same practice is followed in the case of undesignated taxes in Saskatchewan.

B. County Taxes (in 3 Provinces)

The school tax levied by the counties of Nova Scotia and New Brunswick is known as the Municipal School Fund in the former province and the County School Fund in the latter. In both provinces the amount to be collected depends upon the population of the county at the last census. In Nova Scotia an amount equal to at least \$1.00 for every inhabitant of the county at that time is collected and in New Brunswick 60 cents for every inhabitant of the county. The cities, towns and other municipalities within the limits of a county assist in the collection of this tax, each being apportioned according to its population a part of the amount to be collected. The tax is collected at the same time as the other municipal taxes and turned over to the treasurer of the county. The largest part of the sum collected is divided among the different school boards of the county, according to the number of teachers employed and the attendance at the schools. Each Nova Scotia school board receives \$120 per year of employment for each teacher employed, and a New Brunswick board receives \$60 per year of employment for each teacher. After certain smaller grants have been made, the remainder of the fund is distributed among the various school boards in proportion to the attendance at their schools. The School Acts of both these provinces state that the money received by the school boards from these funds is to be applied to the payment of the teachers' salaries.

The only other province in which a school board receives financial support from the county council is Ontario. In this province a rural school board (public or separate) receives a grant from the county council at least equal to that part of the Legislative Grant received on the basis of the equipment and the accommodation in its schools and for the operation of a fifth class (two years of high school work). Collegiate institutes and high school boards in townships, villages and unincorporated towns receive grants from the county council amounting to about 50% of the cost of the education of the pupils in attendance, or at least equal to the Legislative Grant received. In cities and incorporated towns these boards may enter into an agreement with the county council by which 80% of the cost of education of county pupils in attendance at these urban schools is paid by the county. The county council raises the necessary sum for the above grants by a levy on the taxable property listed on the county assessment roll.

C. Township or Rural Municipality Contributions

As already mentioned, the school administrative and financial unit is larger in Quebec and parts of British Columbia than elsewhere, with the result that the school levy is equalized over a larger area, - an area corresponding to townships or rural municipalities in other provinces, rather than to their school districts or sections. In Manitoba, however, the greater part of the school levy is equalized over the entire area of the rural municipality (a sum equal to \$3.60 per teacher per day before 1933), the individual school district being self-reliant only for what is needed over this sum and the legislative grant.

In Ontario the rural public schools receive assistance from the township council in the form of a grant to be used in the payment of the teachers' salaries. The sum required is raised by a levy on the taxable property of the public school supporters as shown on the assessment roll of the township. Under this grant a public school section receives a set amount for every principal or assistant teacher employed for two consecutive terms, provided that such a teacher is being paid at least

\$500. per year. The grant is \$150 a year for a principal teacher and \$100 a year for an assistant teacher, in a public school section with an assessment of less than \$30,000, and increases with the assessed value of the taxable property of the section to a maximum of \$600 for a principal and \$400 for an assistant, when the assessment is \$100,000 or more.

D. Pupils' Fees

In the Province of Quebec the school board is empowered to charge a monthly fee for all children in the school municipality between the ages of 7 and 14, whether they are attending school or not. The amount of the fee is fixed by the board and may range from 5¢ to 50¢ per month for elementary and primary elementary schools, while a larger fee may be fixed for pupils attending primary complementary, intermediate or high schools. The fee collections shown in the receipts for Ontario, Saskatchewan, and Alberta are for the attendance of pupils in secondary schools. In the first province fees are charged for pupils whose parents or guardians are non-residents of the area taxed for the support of the school. Other of the provinces, for which no receipts from fees are shown in the table, make a similar charge. In the two Prairie provinces, however, the board may charge fees for both resident and non-resident pupils. The maximum fee chargeable by a Saskatchewan high school board for a resident pupil is \$10.00 first term and \$7.50 for each of the second and third terms. The maximum fee chargeable for non-resident pupils is twice the maximum chargeable for resident pupils. In Ontario the School Law within the last few years has made it permissible for boards to charge resident pupils a fee for the years, beyond a maximum of six free years, that may be spent in the high school grades.

E. Provincial Government Grants

Maritime Provinces - The greater proportion of the Government Grants in aid of schools in the Maritime Provinces is not actually received by the school board but is paid directly to the teachers as a part of their salary. The grants are made on somewhat the same basis in each of these provinces but the grant received by the individual teacher is much higher in Prince Edward Island than in the two other provinces. In the year 1934 for example, 76% of the salaries received by the teachers in this province was paid to them by the government, as compared with about 20% in Nova Scotia and New Brunswick. In all three provinces a set amount is payable to each teacher according to the classification of his certificate and the number of days taught during the year. In Nova Scotia and New Brunswick this amount increases to a certain maximum with the length of service. The grant received by the male teacher in Prince Edward Island is about 15% larger than that received by a female teacher of the same classification, and in New-Brunswick certain superior and grammar school teachers are entitled to larger grants. The Prince Edward Island Government also pays to the teacher a grant equal to 50% of any amount the school board may pay him in addition to the minimum payable by a school board (maximum grant \$50.). In addition to the grant to teachers the Nova Scotia Government makes smaller grants to high schools conforming with certain standards, to schools giving instruction in domestic or mechanic science and to certain assisted schools. The School Acts in Prince Edward Island and New Brunswick also make provision for smaller grants to certain school boards.

Quebec - The Quebec Government makes annual appropriations for the following funds from which the grants to schools are made (1) Public School Fund (2) Superior Education Fund (3) Poor Municipality Fund (4) Elementary School Fund. The Public School Fund is distributed among the school municipalities in proportion to the number of children attending school in the previous year. The Superior Education Fund is divided among the Roman Catholic and Protestant institutions in proportion to the Roman Catholic and Protestant population of the province at the last census. Municipalities unable to support their schools are given additional grants from the Poor Municipality Fund. The School Act states that the Elementary School Fund is to be used to assist poor municipalities, for the benefit of the working classes in cities and towns and for the establishment of primary complementary or high schools in poor municipalities.

Ontario - In the Province of Ontario the Government makes grants to public, separate and secondary schools from the money appropriated for that purpose. The grant to public and separate school boards is apportioned in proportion to the attendance at the schools, the value of property liable for school taxes, the expenditure of the board on education, and any other consideration that in the opinion of the Minister of Education should affect the apportionment. The grant to collegiate institute and high school boards is apportioned on the basis of salaries paid to the teachers, the character of the accommodation, and the value of the equipment; after providing a minimum grant for each school equipped in accordance with regulations.

Prairie Provinces - The Government Grants to the school boards in the Prairie Provinces are based on the number of days during the year a teacher is employed in each class room maintained by the board. The school board is paid a certain amount for each day taught by each teacher employed by the board. The number of days in a year for which the grant is payable is limited by statute in all three provinces. This grant per teaching day is usually larger for rural schools, and in Saskatchewan and Alberta it is much larger for high schools.

The Manitoba school board receives a grant of 75¢ per teaching day per teacher employed. High schools are paid an additional annual grant of \$250. to \$1,000. depending upon the size of the school, and a grant of \$4. per month for each non-resident pupil. A rural district situated in a rural municipality with an average assessment of less than \$100,000 per teacher employed, or situated in unorganized territory, may also receive an additional grant. The school district itself must have an assessment of less than \$50,000 per teacher to qualify for the minimum grant of 25¢ per teaching day per teacher. The amount of this extra grant increases for school districts with lower assessments and a maximum of \$2.25 per teaching day is payable to all school districts where the assessment is less than \$10,000 per teacher.

In the Saskatchewan cities and towns the grant of \$1.00 per teaching day a class room is open, payable in rural and village districts, is reduced to 87¢ where the board maintains from 6 to 10 class rooms. The amount is further reduced to 73¢ when 11-25 rooms are maintained and a minimum grant of 60¢ is payable to school boards maintaining more than 25 school rooms. In addition to these grants every Saskatchewan school district that does not include a collegiate institute or high school is paid \$2.00 per teaching day open, for a room maintained exclusively for pupils above grade VIII. Boards of collegiate institutes or high schools receive \$3.00 for every teaching day a teacher of grades IX to XII is employed. These boards receive additional annual grants amounting to \$200 for collegiate institutes and \$100 for high schools, if these schools are provided with equipment, apparatus and library required by regulations. The last mentioned grants cease when the maximum equipment prescribed has been provided.

In Alberta the school board receives a larger grant for teachers employed in secondary education than for elementary teachers. The grants for elementary teachers (grade VIII and under) are as follows, 50¢ per school room per teaching day open for a district employing over 100 teachers, 70¢ where 41-100 teachers are employed, and 90¢ where 40 or fewer teachers are employed by a board. School boards that maintain one or more rooms exclusively for pupils above grade VIII, in cities, towns or villages, receive \$3.00 per teaching day such a room is open when the number of teachers employed in these rooms is 30 or less, and \$2.50 per teaching day if over 30 are employed. Rural high school districts receive \$4.00 for every day a room is open. Rural districts with an assessed valuation of less than \$75,000 per teacher receive an additional grant ranging from \$2.80 per day where the assessment is less than \$10,000 per teacher to 10¢ per day where it is \$70,000 to \$75,000 per teacher. Rural schools giving instruction above grade VIII, receive further grants.

British Columbia - The school board in British Columbia receives a Government grant for each teacher, nurse or dentist in its employ. The amount of the grant payable in respect of each teacher is arrived at in the following manner. In a city district a sum equal to $1\frac{1}{2}$ mills on the dollar of the taxable property of the district is divided by the number of elementary teachers employed in the district during October of the preceding year. The difference between the sum obtained and the salary payable to an elementary teacher (under the schedule drawn up by the Department) is the amount of the grant payable to the board in respect to that teacher. The amount of the grant for an elementary teacher is arrived at in the same manner in other school districts but the rate is reduced to one mill on the dollar. An amount equal to $1\frac{1}{2}$ mills on the dollar of the taxable property, divided by the number of high school teachers employed during October of the preceding year, provides the base for arriving at the grant for high school teachers. For junior high school teachers, superior school principals, nurses and dentists, the amount regulating the grant is found by dividing a sum equal to one mill on the dollar of the taxable property by the number of junior high school teachers and superior school principals.

The minimum grant payable for an elementary teacher is set at \$305. Grants for junior high school teachers, principals of superior schools, nurses and dentists must be at least \$50 a year greater than those paid for elementary teachers. The grants for high school teachers must exceed those paid for elementary teachers by \$75 and those paid for the other group by \$25. Additional grants are made to any board that provides accommodation for classes in manual training, home economics, agriculture, commercial, technical or vocational education, physics or chemistry. The grants amount to 50% of the cost of such classes, with a maximum of \$500 payable in respect to any one course.

F. Other Provincial School Expenditures

In addition to the grants paid to school boards or teachers, there are other substantial sums provided by the Provinces in connection with maintaining the schools. There is the administrative cost of the Departments of Education and their staffs of inspectors, the cost of operating the provincial normal schools for the training of teachers, and special schools for the blind, deaf, delinquent, or mentally defective. In Quebec, provincial money for normal schools and special schools usually takes the form of grants to religious congregations which in turn operate the schools, the Government's liability being thus limited to a fixed sum each year; elsewhere such schools are actually operated by the Government Departments. Further, in six of the provinces correspondence courses are offered by the Departments of Education, for children living out of reach of a school, either for elementary studies alone, or for both elementary and secondary, including technical. Three of the provinces provide a few agricultural schools for boys of secondary-school age, and there are a few other specialized provincial schools, notably those of fine arts.

In Nova Scotia (coal-mining schools) and in Alberta (the Provincial Institute of Technology and Art) technical education is provided in provincial institutions outside of the responsibility of local school boards, and at the expense of provincial funds. In Quebec, the general technical schools are not operated by the school boards as in other provinces, but they are not supported solely by the Government, - rather by grants from the Government and the city council in cities where they are established.

G. Dominion Government Assistance

In 1913 the Agricultural Instruction Act of the Dominion Parliament provided for the distribution of \$10,000,000 among the Provinces in ten years for the encouragement of agricultural education. The Technical Education Act of 1919 made provision for the distribution of a similar sum in aid of technical education. By 1935 six of the Provinces had qualified for their full share (Ontario as early as 1929) and three are still drawing on theirs in 1935. In 1931 a further Act was passed, proposing to pay to the Provinces an annual sum of \$750,000 for fifteen years for the same purpose, but the Act has not been proclaimed, and consequently no money has been paid under it to date.

Thus for more than 20 years the Dominion Government has been providing some assistance in the support of provincial schools, - something under \$1,000,000 per year on the average. This has been paid to the Provincial Governments, and in their reports is generally included as part of the legislative grants to schools.

CHAPTER III - TEMPORARY SOURCES OF SCHOOL SUPPORT

The preceding chapter has shown whence the money for schools ultimately comes. There are also temporary sources which may be tapped in a particular year, the ultimate payment by taxes or grants being postponed. These are, generally speaking, of two kinds; (1) Bank loans of a very temporary nature, frequently used to keep the teacher's salary and other current expenses paid up to date toward the end of the school board's financial year, when it may be awaiting the receipt of the next year's tax levy; (2) The sale of debentures, or bonds, to be repaid during, or at the end of, a considerable period of years, - sometimes 35 years or more. This latter type of postponement is used in financing capital expenditures, such as buying school sites and erecting or repairing school buildings.

A. Bank Loans

The long-term loans, or debentures, are much the more important of the two types, but the short-term loans run to considerable sums every year, and it is necessary to take note of them in studying figures of school finance in provinces where they are reported. Their inclusion in a financial statement, except the interest paid on them, is in reality only a bookkeeping entry, and not a genuine receipt or expenditure in support of schools. The amount attributed to them under receipts and expenditures each year is about the same, and for this reason the gross financial figures of cost of schools in the Prairie Provinces, where they are included, are about 10 per cent too high.

The loan figures are of interest, however, in indicating the extent to which short-term borrowing is practiced. In the Prairie Provinces it appears that school boards on the average find it necessary to finance about one month each year in this way. The Ontario records do not always show the amount separately, but from

available records it appears to be a somewhat lower proportion of the year's requirements. In Quebec it is somewhat higher, about $1\frac{1}{2}$ to 2 months of the year apparently being financed by temporary loans. Records of school finance in the other provinces do not show the amount.

Borrowing of this character, unlike long-term borrowing, receives little statutory regulation except that the loans may be made a first charge on the revenues of the new school year. The source of the loans is usually the chartered banks, and they see to it that the loans are not beyond the school board's ability to pay, inasmuch as they are not allowed to accumulate from one year to another.

B. Long-Term Loans

The sale of debentures, as has been said above, is used to finance capital outlays. The debentures are usually retired in equal annual or other installments, the necessary sum being included each year in the school board's estimate of expenditures, which forms the basis of the tax levy. In most cases, the annual sum thus raised is not paid to the holder of the debenture, but set aside in a special fund, usually called a sinking fund, which, by the time the debenture comes due, is calculated to have in it a sufficient sum to meet the obligation.

The power of school boards to make such loans is in all provinces regulated to some extent by statute, with a view to keeping the borrowing on a safe and business-like basis. A brief summary of the regulations, province by province, follows.

Prince Edward Island:- In the city of Charlottetown and incorporated towns the school board may issue debentures redeemable in 20 years. In all other school districts the debentures are to be retired in 12 or less equal yearly installments if the loan is under \$3,000 and in 20 or less if the loan is more. When any loan is over \$5,000 the debentures must be countersigned by the Provincial Treasurer.

Nova Scotia:- The debentures are issued by the school board or in incorporated towns by the town council and normally retired in 20 or less equal yearly installments.

New Brunswick:- Debentures issued by school boards are to be retired by 7 or less equal annual payments unless the board is given permission from the Board of Education to borrow for a longer term. In cities and incorporated towns the term can be extended to 25 years if sanctioned by the city or town council.

Quebec:- The school municipalities of Quebec can issue debentures for any term authorized by the Lieutenant Governor in Council and the Minister of Municipal Affairs. Instead of general regulations being offered, within which each school board may use its own discretion, the case of each board is rather the subject of individual consideration.

Ontario:- In a city, town or village the debentures to finance the capital expenditure of a public school board are issued by the municipal council. The loan can be for any amount and any term, not exceeding 30 years, that the council decides on. The municipality having jurisdiction over the high school district issues the debentures for any loan required by the board. When the high school board applies for the loan it may state the minimum number of years, not exceeding 30, in which it is to be repaid. The township council issues the debentures for a loan approved by the ratepayers of a rural public school section. In the case of separate school boards the debentures are issued by the board and must be retired within 30 years.

Manitoba:- A loan made in this manner by a city school board is to be repaid within 50 years, by the board of a consolidated or municipal district in 30 years. In all other districts the loan must be repaid within 15 years and 9 months if it is under \$2,000 and within 20 years and 9 months for a larger amount. The total debt of a rural school district is not to exceed \$5,000. In Winnipeg the debentures are issued by the City Council.

Saskatchewan:- Loans by school boards in cities and towns may be repaid within 30 years, and by boards in villages or rural districts in 20 years when the school building is constructed of brick or stone. The loan in any district having a frame school building must be retired within 15 years.

Alberta:- In incorporated cities when the school building is constructed of solid brick, concrete or stone the loan can be repaid in 50 years. In towns, consolidated and rural high school districts the debentures are to be retired within 30 years when the school building is of solid brick, concrete or stone, and in 25 years

if it is of brick veneer or tile. In all other school districts the loan must be repaid within 20 years if the building is of solid brick, concrete or stone, 15 years if it is a frame or brick veneer building, and 10 years if it is constructed of logs.

British Columbia:- In a school district situated in any municipality the debentures are issued by the municipal council and are payable within the time decided upon by the council. In rural school districts the debentures are issued by the board and must be retired in 12 equal yearly installments unless a longer term has been authorized by the Council of Public Instruction.

Present Debenture Indebtedness

From municipal and school reports it is possible to obtain a record of the indebtedness outstanding on account of schools in seven of the provinces, - Nova Scotia and Prince Edward Island excepted. In some cases the indebtedness of schools in unorganized territory, i.e. outside of municipalities, is not included, but their debt must be a very small sum. Such areas are not numerous, and moreover are rural; the indebtedness of all the rural schools in a province is only a small fraction of the total. The most recent figures for debenture indebtedness of the ordinary publicly-controlled schools are approximately as follows:

British Columbia	\$15,448,396
Alberta	11,074,602
Saskatchewan (Secondary Schools Estimated)	16,000,000
Manitoba	15,579,826
Ontario	84,722,797
Quebec	71,446,847
New Brunswick	4,577,420
Nova Scotia and P.E.I. (Estimated)	6,000,000
Canada	<u>224,849,888</u>

These are gross figures, and make no deduction for the amounts that have been set aside in sinking funds to meet the obligations. The net amount of school debt unredeemed is probably something like \$200,000,000. This is equivalent to the entire revenue of the schools for $1\frac{1}{2}$ to 2 years. The interest on this sum, supposing it to be 5 per cent, takes about \$1 in every \$12 to \$14 of the school revenue. The proportion is much higher in cities, of course, much less in rural areas.

Another interesting way of viewing the indebtedness is in relation to the value of the school property. For most of the provincial systems the estimated value of school lands, buildings and equipment is recorded. These valuations are as follows:

British Columbia (Estimated)	\$25,000,000
Alberta	22,556,465
Saskatchewan (Secondary Schools Estimated)	32,000,000
Manitoba	19,295,151
Ontario	161,894,633
Quebec	103,722,566
New Brunswick and P.E.I. (Estimated) ...	10,000,000
Nova Scotia	10,102,372
Canada	<u>384,571,187</u>

Thus the indebtedness appears to amount to more than half of the value of school property, even considering only the net indebtedness of about \$200,000,000. The school boards, however, have certain other assets besides school property and sinking funds, notably arrears of school taxes, which, according to most recent reports, appear to be in the neighbourhood of \$50,000,000 for the nine provinces.

F O R E W O R D

This Bulletin is to be regarded as complementary to No. 4 in the series. The fourth described the mechanism of administration and support in the provincial school systems. This one provides tabular matter on the financing of the nine systems for the years 1914-1934. Like the fourth, it is not intended as a news bulletin, so much as an aid to serious students in the study of school finance. The introductory matter is concerned entirely with an explanation of the logic of the tables.

Tables 2 and 3 are entirely new, and while they represent a serious attempt to offer the most comparable figures possible for the nine provinces, they may not be entirely free of misleading features, and the compilers will be grateful to learn of any such that occur to persons using the material. The bulletin has been prepared by J.E. Mulroney and J.E. Robbins.

DOMINION BUREAU OF STATISTICS

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FINANCIAL STATISTICS OF PROVINCIAL SCHOOL SYSTEMS, 1914-1934.

Financial records of the provincial schools in Canada are neither equally complete nor entirely comparable in any two provinces. Hence it is quite impossible to construct a uniform set of tables for all provinces. A record of assets and liabilities is available only for four provinces, a record of expenditures only in five.

The closest approach to a comparable statement is in the case of receipts, and the accompanying Table 2 has been compiled, covering the years 1914-1934, in response to continued requests for data that will permit of a reasonably accurate comparison of school costs as between provinces. Table 1, showing the average daily attendance for each year, has been included in order that approximate costs per pupil, or per "pupil-year of attendance", may be calculated.

The columns of Table 2 show the following: (1) Provincial government grants to the school boards, also their contributions to teachers' salaries where these are paid directly to the teachers, and do not pass through the hands of the boards; (2) School taxes raised within the school administrative units, which are variously called districts, sections, or municipalities; (3) School board revenue from counties, affecting three provinces only; (4) Tuition fees, which in the school administrative units of most provinces are collected only from non-resident pupils. Though there should be entries under this head in all provinces, they are on record only in four. There are other small amounts, such as receipts from rental of school property, that are not shown in the table for any of the provinces.

The aim of these four columns, when totalled in the fifth, is to show the approximate amount of money that the school boards have had at their disposal to spend, from current sources, each year (plus teachers' salaries paid directly by the Province). The sixth column shows the debenture indebtedness against schools in each year, for the seven provinces for which a record is available. The annual increase in the sum shown in this column indicates the net amount that was spent each year by school boards over and above the current revenue that is shown in the preceding column. By the inclusion of this column, a conception of each year's total expenditure may be gained. The whole does not make as satisfactory a statement as would a full record of receipts and expenditures, but in the absence of complete accounts it is the best substitute obtainable.

The sums shown in the first column, as government grants, do not in all cases correspond with what appear under this term in provincial reports, but this is because the aim has been to give the term as nearly as possible a uniform significance in all provinces. In order to avoid an erroneous or inadequate impression of the amount provided by the Provinces, Table 3 is included.

Table 3 aims to show the total contributions of provincial governments in support of education, as this term is generally understood. In the first column it shows the grants to the ordinary schools, shown also in Table 2, although the sums in the two tables do not necessarily correspond, due to the different dates in the ending of school board years (used in Table 2), and of provincial fiscal years (used in Table 3). It shows also the grants to teachers' pension funds and to universities and colleges, the cost of operating normal schools for teacher training, agricultural schools, special schools for defective children whether conducted by the Department of Education or another Department, and the administrative costs of Education Departments including inspection. A column is included to show also the extent to which the Provinces have been reimbursed by fees, such as those for examinations or admission to normal schools, and by the Dominion Government under the Agricultural Instruction Act and Technical Education Acts. (Not all of the sums received from the Dominion under the Agricultural Instruction Act are included, but only that part of the grants that pertained to the expenditure headings of the table). The final column shows the net expenditure of the provincial governments for schools of all kinds, and universities.

TABLE 1.-- AVERAGE DAILY ATTENDANCE IN PUBLICLY-CONTROLLED DAY SCHOOLS IN CANADA, BY PROVINCES, 1914-1934.

Year	Prince Edward Island	Nova Scotia	New Brunswick	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
1914	11,170	66,599	44,534	357,519	58,778	65,009	54,582	49,090
1915	11,694	70,361	47,889	367,959	68,250	72,113	61,112	52,494
1916	11,347	69,227	48,069	366,891	66,561	71,522	60,271	50,880
1917	11,319	70,118	46,860	371,129	69,209	88,758	65,374	52,577
1918	11,334	67,923	46,515	382,506	69,968	91,010	68,489	54,748
1919	10,908	65,906	45,797	391,539	72,072	98,791	74,776	56,692
1920	10,991	66,442	46,950	398,264	88,563	101,355	82,417	59,791
1921	11,446	78,238	49,714	450,656	86,137	113,412	89,401	68,597
1922	12,338	79,410	51,668	475,591	95,433	119,041	100,515	75,528
1923	11,763	83,472	53,745	482,068	98,787	130,499	103,612	77,752
1924	11,783	79,509	58,366	496,673	103,775	139,782	104,003	79,262
1925	12,259	80,318	58,397	508,044	104,312	144,650	105,978	82,721
1926	11,823	80,446	58,731	512,175	106,809	152,430	108,881	85,293
1927	11,777	81,426	61,070	528,485	106,793	157,392	112,401	88,306
1928	12,123	82,591	62,205	535,691	114,270	157,207	116,245	91,760
1929	12,144	84,275	63,312	583,334	116,766	161,658	120,229	94,410
1930	12,201	85,080	65,726	592,265	117,037	169,893	129,371	96,196
1931	12,721	87,418	70,856	597,164	120,703	176,716	134,112	99,375
1932	13,119	89,513	71,423	606,867	122,843	176,916	136,711	103,510
1933	13,810	93,866	72,204	-	121,190	175,002	137,558	104,978
1934	13,399	93,294	72,109	-	120,314	175,457	139,155	103,408

Note.--

When using these figures of attendance in conjunction with the costs figures in Table 2, to strike costs per pupil, it should be remembered that this attendance includes only day pupils. There have been evening students too, especially in the latter half of the 20-year period, against whom part of the costs should be set.

In Quebec it is not possible to show the average daily attendance of publicly-controlled schools separate from private or independent schools.

Note.-- The receipts shown in the following table do not include any amounts raised by loans, or the sale of bonds or debentures, as all revenue of this nature must be repaid ultimately with money raised by local taxation. With the exception of the Maritime Provinces, for which the information is not available, the total debenture indebtedness of the schools of each province is given annually, thus showing the net increase or decrease per year.

Fiscal Year Ending	1/Government Grants	Taxation within School Administrative Units	School Board Revenue from Counties	Fees	Total Current Revenue Recorded	Debenture Indebtedness	Administrative Units Operating Schools
PRINCE EDWARD ISLAND \$							
1914	130,959	\$ 64,761	\$ -	\$ -	\$ 195,720	\$ -	472
5	143,186	91,258	-	-	234,444	-	475
6	146,825	70,610	-	-	217,435	-	474
7	151,130	72,623	-	-	223,753	-	470
8	145,865	84,273	-	-	230,138	-	465
9	153,459	98,472	-	-	251,931	-	463
1920	179,284	131,012	-	-	310,296	-	451
1	206,529	152,431	-	-	358,960	-	459
2	236,012	157,766	-	-	393,778	-	471
3	257,723	202,714	-	-	460,437	-	468
4	241,921	169,940	-	-	411,870	-	469
5	244,645	167,597	-	-	412,242	-	469
6	242,336	171,650	-	-	413,986	-	468
7	243,745	174,165	-	-	417,910	-	467
8	245,479	179,004	-	-	424,483	-	469
9	245,610	187,769	-	-	433,379	-	464
1930	249,247	189,669	-	-	438,916	-	474
1	258,905	189,444	-	-	448,349	-	474
2	263,034	218,477	-	-	481,511	-	474
3	264,210	182,812	-	-	447,022	-	474
4	262,351	165,704	-	-	428,055	-	475
NOVA SCOTIA							
1914	259,332	1,002,967	151,220	Record Not Available	1,413,519	Record Not Available	1,705
5	269,059	1,066,892	150,934	-	1,486,885	-	1,728
6	278,439	1,037,302	151,633	-	1,467,374	-	1,736
7	281,714	1,157,907	147,122	-	1,586,743	-	1,736
8	277,920	1,280,965	146,939	-	1,705,824	-	1,721
9	269,566	1,460,577	192,910	-	1,923,053	-	1,673

1/ Includes contributions to teachers' salaries in the Maritime Provinces; and in New Brunswick, grants made to schools by the Vocational Education Board, 1921 - 1933.

Fiscal Year Ending	1/ Government Grants	Taxation within School Administrative Units	School Board Revenue from Counties	Fees	Total Current Revenue Recorded	Debtenture Indebtedness	Administrative Units Operating Schools
NOVA SCOTIA - Cont'd.	\$	\$	\$	\$	\$	\$	
1920	270,612	1,978,243	207,420		2,456,275		1,656
1	316,383	2,370,712	469,776		3,156,871		1,665
2	329,452	2,527,377	474,934		3,331,763		1,711
3	346,305	2,313,460	496,934		3,156,699		1,706
4	348,109	2,428,832	495,212		3,272,153		1,680
5	356,859	2,522,255	493,863		3,372,977		1,697
6	365,219	2,393,155	497,229		3,255,603		1,704
7	368,579	2,393,125	497,876		3,259,580		1,707
8	419,920	2,504,390	497,197		3,421,507		1,706
9	436,757	2,549,461	495,227		3,481,445		1,706
1930	444,926	2,529,293	494,901		3,469,120		1,704
1	509,462	2,657,780	493,533		3,660,775		1,714
2	545,393	2,607,691	490,949		3,734,033		1,728
3	572,570	2,631,324	487,130		3,691,024		1,729
4	612,690	2,643,568	478,790		3,735,048		1,724
NEW BRUNSWICK							
1914	206,932	704,476	96,496		1,007,904		1,351
5	212,835	761,753	97,423		1,072,011		1,393
6	218,879	844,256	96,141		1,159,276		1,418
7	218,747	843,357	97,284		1,159,388		1,397
8	216,613	930,567	97,230		1,244,410		1,397
9	209,206	1,153,163	99,097		1,461,466		1,307
1920	207,287	1,364,915	96,026		1,668,228		1,313
1	278,605	1,779,926	146,023		2,204,554		1,291
2	298,439	2,080,023	195,948		2,574,410		1,339
3	319,367	2,083,391	204,103		2,606,361		1,368
4	336,012	2,102,938	213,836		2,652,786		1,393
5	417,200	2,736,430	211,835		3,365,515		1,434
6	511,350	2,263,082	213,066		2,987,498		1,459
7	516,221	2,413,951	212,350		3,142,522		1,458
8	432,865	2,337,740	212,616		2,983,221		1,463
9	440,020	2,361,978	214,845		3,016,843		1,535
1930	449,702	2,405,890	212,172		3,067,764		1,481
1	459,029	2,467,510	210,500		3,137,039		1,483
2	430,449	2,369,050	214,008		3,033,507		1,481
3	412,680	2,249,766	219,909		2,882,557		1,421
4	426,434	1,922,036	220,063		2,563,533		1,476
							4,577,420

Fiscal Year Ending	Government Grants	2/Taxation within School Administrative Units	School Board Revenue from Counties	3/ Fees	Total Current Revenue Recorded	Debt	Administrative Units
QUEBEC	\$	\$	\$	\$	\$	\$	Operating Schools
1914				Not available			
5	577,635	5,545,914	-	347,923	6,471,472	17,732,581	1,633
6	537,264	6,016,965	-	365,281	6,969,510	20,570,354	1,657
7	612,007	6,547,360	-	416,113	7,575,480	24,152,955	1,693
8	568,947	6,832,846	-	376,037	7,777,690	26,694,971	1,673
9	547,760	8,671,627	-	405,070	9,624,457	28,768,596	1,676
1920	617,238	9,807,527	-	449,050	10,873,815	34,173,888	1,718
1	635,078	11,511,825	-	497,682	12,644,585	36,237,523	1,718
2	624,564	12,666,555	-	520,498	13,811,617	39,179,020	1,746
3	781,971	13,334,402	-	600,717	14,717,090	46,841,101	1,764
4	943,650	14,849,315	-	612,311	16,405,276	46,596,560	1,781
5	987,805	15,529,353	-	636,261	17,153,419	50,060,971	1,792
6	993,509	15,647,512	-	630,762	17,271,783	50,413,950	1,800
7	1,077,073	16,237,999	-	549,725	17,864,797	53,203,161	1,808
8	1,126,324	16,565,637	-	563,616	18,255,577	57,122,017	1,834
9	1,189,919	17,629,630	-	566,006	19,385,555	58,962,578	1,840
1930	1,467,502	17,613,082	-	566,735	19,647,319	61,604,525	1,828
1	1,429,033	18,697,183	-	616,735	20,742,951	65,886,105	1,827
2	1,269,210	18,214,909	-	632,792	20,117,001	71,669,326	1,830
3	1,487,116	19,027,988	-	595,235	21,110,339	71,446,847	1,843
ONTARIO							
1914							
5	1,092,160	15,601,950	428,336	188,292	17,310,648	25,760,262	
6	1,105,031	13,635,456	427,542	196,293	15,366,322	27,994,791	
7	1,082,562	12,998,793	452,263	189,380	14,723,003	29,618,963	
8	1,158,447	13,941,525	436,593	181,005	15,717,570	30,324,383	
9	1,316,289	15,171,982	501,469	215,922	17,205,662	30,696,924	
	1,696,570	16,508,897	496,023	263,894	18,969,364	33,362,213	

- 2/ The Ontario figures include the Township Grant towards the salaries of rural public school teachers. In the rural municipalities of Manitoba about three fifths of the school support is equalized by a uniform rate levied over the whole municipality.
- 3/ In Ontario, from 1921 to 1930 nothing is included for Continuation Schools, and in the years 1924 - 27 nothing for High Schools and Collegiates.

Fiscal Year Ending	2/Taxation within School Adminis- trative Units	School Board Revenue from Counties	3/Fees	Total Current Revenue Recorded	Debenture Indebtedness	Administrative Units Operating Schools
ONTARIO - Cont'd.	\$	\$	\$	\$	\$	
1920	2,414,761	22,051,200	277,021	25,448,106	40,686,584	
1	3,472,667	24,636,792	217,049	29,169,234	48,863,189	
2	4,041,233	27,039,282	134,894	32,288,240	67,413,282	
3	4,380,194	28,671,009	156,187	34,534,139	64,268,132	
4	4,613,020	30,072,768	105,770	36,326,362	69,891,227	
5	4,722,664	30,792,328	114,171	37,316,017	67,920,832	
6	4,775,853	30,903,925	151,149	37,605,519	71,061,955	
7	4,940,903	32,300,935	143,163	39,308,814	72,388,782	
8	5,078,005	34,072,913	392,215	41,612,022	75,088,615	
9	5,398,354	36,179,339	357,786	44,276,816	86,353,869	
1930	5,600,500	39,208,561	314,506	47,678,047	86,551,681	
1	6,276,666	39,544,376	430,447	49,351,714	88,781,934	
2	6,090,276	37,217,288	No record	46,171,710	88,143,815	6,600
3					84,722,797	(approximate)
MANITOBA						
1914	390,582	2,673,449	-	3,064,031	6,819,013	1,535
5	468,335	3,047,670	-	3,516,005	8,428,400	1,579
6	503,774	3,296,667	-	3,800,441	8,688,559	1,606
7	522,293	3,445,239	-	3,967,532	8,986,175	1,659
8	616,977	3,736,452	-	4,353,429	8,793,018	1,692
9	589,147	4,200,519	-	4,789,666	8,255,573	1,765
1920	691,981	4,947,186	-	5,639,167	8,480,986	1,785
1	822,186	6,922,864	-	7,745,050	10,483,085	1,816
2	1,058,292	7,991,517	-	9,049,809	13,325,873	1,792
3	1,011,048	8,173,986	-	9,185,034	13,496,839	1,763
4	1,096,010	7,468,737	-	8,564,747	13,687,574	1,851
5	1,143,405	7,450,022	-	8,593,427	14,554,755	1,831
6	1,031,151	7,302,044	-	8,393,195	14,790,474	1,862
7	1,110,575	7,365,798	-	8,476,373	14,730,128	1,868
8	1,191,924	7,555,561	-	8,747,485	15,104,675	1,885
9	1,208,809	7,611,029	-	8,819,838	15,257,885	1,892
1930	1,285,593	7,821,983	-	9,107,886	15,097,103	1,929
1	1,310,587	7,675,879	-	8,986,466	15,006,997	1,938
2	1,299,625	6,834,536	-	8,134,161	15,854,034	1,944
3	1,207,836	6,029,404	-	7,237,240	15,611,523	1,943
4	1,124,876	5,492,877	-	6,617,753	15,579,826	1,966

Record Not Available

Fiscal Year Ending	Government Grants	4/Taxation within School Administrative Units	School Board Revenue from Counties	Fees	Total Current Revenue Recorded	5/Debture Indebtedness	Administrative Units Operating Schools
	\$	\$	\$	\$	\$	\$	
SASKATCHEWAN							
1914	920,609	4,589,000	-	-	5,509,609	6,385,710	3,073
5	1,050,645	4,121,000	-	-	5,171,645	7,555,423	3,385
6	1,046,867	4,839,000	-	-	5,885,867	8,145,756	3,629
7	1,187,653	5,107,000	-	-	6,294,653	7,394,230	3,816
8	1,253,283	5,796,971	-	-	7,050,254	8,334,123	3,963
9	1,339,019	7,385,471	-	-	8,724,490	8,962,375	4,183
1920	1,337,067	9,149,253	-	-	10,486,320	9,962,769	4,177
1	1,491,610	9,973,725	-	-	11,465,335	10,982,244	4,289
2	1,971,139	10,465,864	-	-	12,437,003	11,800,582	4,331
3	1,834,036	10,510,840	-	-	12,344,876	12,178,045	4,343
4	2,074,660	10,430,167	-	-	12,504,827	11,034,670	4,394
5	2,129,745	10,460,784	-	-	12,590,529	12,043,540	4,436
6	2,265,481	10,696,154	-	-	13,111,829	11,933,064	4,525
7	2,340,536	10,896,913	-	-	13,434,700	13,090,426	4,567
8	2,402,621	11,367,519	-	-	13,978,532	13,321,936	4,643
9	2,826,700	11,542,530	-	-	14,597,854	14,113,091	4,704
1930	2,763,903	10,670,745	-	-	13,649,942	15,659,373	4,763
1	2,704,242	8,114,719	-	-	11,015,486	15,945,934	4,796
2	1,919,153	6,870,606	-	-	8,932,140	15,726,862	4,880
3	1,597,239	5,950,000	-	-	7,704,130	14,385,153	4,874
ALBERTA							
1914	507,682	3,028,775	-	1,169	3,537,626	11,027,378	2,027
5	540,235	3,733,323	-	7,010	4,280,568	10,887,922	2,138
6	553,141	3,749,008	-	7,646	4,309,795	10,357,892	2,170
7	987,170	3,657,511	-	8,637	4,653,318	10,109,278	2,495
8	625,830	5,132,232	-	14,527	5,772,589	10,039,067	2,766
9	713,083	5,601,713	-	19,148	6,333,944	10,175,446	2,796

4/ Amount of taxes raised by High School and Collegiate Institute boards from 1914 to 1917 is not available. Estimate of amount (3% of total taxes raised) included in **Saskatchewan** for these years.

5/ In Saskatchewan the debture indebtedness of the secondary schools is not included until 1922.

Fiscal Year Ending	Government Grants	Taxation within		School Board Revenue from Counties	Fees	Total Current Revenue Recorded	Debtured Indebtedness	Administrative Units	
		School Administrative Units	\$					Operating Schools	Units
ALBERTA - Cont'd.									
1920	885,524	\$							
1	1,146,722	6,894,401	-	-	24,810	7,804,735	10,476,486	2,826	
2	1,241,518	7,432,936	-	-	39,456	8,619,114	11,006,300	2,861	
3	1,117,023	7,475,582	-	-	48,650	8,765,750	11,430,451	2,995	
4	1,117,023	8,282,650	-	-	71,613	9,471,286	11,444,180	3,034	
5	1,054,733	8,327,327	-	-	94,963	9,477,023	11,064,424	3,033	
6	1,084,879	8,197,098	-	-	105,651	9,387,628	10,894,256	3,041	
7	1,137,638	8,241,715	-	-	111,777	9,491,130	10,704,634	3,124	
8	1,218,572	8,901,979	-	-	113,862	10,234,413	10,574,633	3,202	
9	1,321,158	9,279,494	-	-	126,744	10,727,396	10,950,461	3,242	
1930	1,355,962	9,419,440	-	-	142,296	10,917,698	11,833,631	3,314	
1	1,593,995	8,854,951	-	-	153,932	10,602,878	12,637,146	3,346	
2	1,511,776	8,931,880	-	-	155,548	10,599,204	12,026,157	3,395	
3	1,675,229	8,366,781	-	-	151,586	10,193,596	11,541,291	3,451	
	1,587,799	7,073,762	-	-	134,489	8,796,050	11,074,602	3,428	
BRITISH COLUMBIA									
1914	1,694,845	2,749,223	-	-		4,444,068	9,089,389	374	
5	1,416,600	2,309,795	-	-		3,726,395	9,117,539	410	
6	1,386,162	1,625,028	-	-		3,011,190	No record	419	
7	1,402,560	1,637,539	-	-		3,040,099	8,918,864	432	
8	1,452,858	1,865,218	-	-		3,318,076	9,144,904	575	
9	1,546,328	2,437,566	-	-		3,983,894	9,092,856	582	
1920	1,748,419	3,314,246	-	-		5,062,665	9,687,245	636	
1	2,156,743	4,238,457	-	-		6,395,205	10,368,144	665	
2	2,290,632	4,691,840	-	-		6,982,472	10,485,349	716	
3	2,305,064	4,453,323	-	-		6,758,387	10,967,450	744	
4	2,305,946	5,023,301	-	-		7,329,247	10,904,262	760	
5	2,371,728	5,105,418	-	-		7,477,146	11,322,590	759	
6	2,380,663	5,095,420	-	-		7,476,088	12,101,417	746	
7	2,568,326	5,769,738	-	-		8,338,114	13,259,740	761	
8	2,692,384	5,723,576	-	-		8,420,960	14,028,743	788	
9	2,926,762	7,384,075	-	-		10,310,837	15,813,616	792	
1930	2,719,106	6,864,939	-	-		8,984,045	15,933,503	803	
1	2,856,376	6,226,661	-	-		9,083,037	15,936,753	811	
2	3,089,566	5,704,260	-	-		8,793,826	15,592,820	830	
3	2,302,047	6,091,525	-	-		8,393,572	15,448,396	821	
4	2,053,762	5,601,431	-	-		7,655,193	15,233,204	827	

Record Not Available.

Fiscal Year Ending	(1) Grants to School Boards	Expenditure					Universities Administration			Receipts	Net Expenditure
		Inspection	Teachers' Pension Fund	Teacher Training Schools	Education of Blind & Deaf	Schools for Delinquents	(3) Agricultural Schools	and Colleges	Dept. of Education and Miscellaneous		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PRINCE EDWARD ISLAND											
1914	130,959	5,378	1,100		2,420	-	-	13,289	20,826	15,198	158,054
5	143,186	5,067	1,325		2,885	-	-	13,566	23,050	17,940	171,139
6	146,825	4,059	1,546		3,870	-	-	14,409	17,416	13,591	174,539
7	151,130	4,006	1,650		2,654	-	-	14,875	22,256	12,284	184,287
8	145,865	3,904	1,561		1,999	-	-	15,461	18,543	11,432	175,901
9	153,459	4,080	2,061		1,186	-	-	18,086	29,383	17,018	191,237
1920	179,284	3,700	1,546		2,096	-	-	18,565	26,366	15,908	215,649
1	206,529	3,600	1,961		3,214	-	-	23,634	36,782	20,035	255,685
2	236,012	3,450	1,784		2,842	-	-	20,714	27,270	17,659	274,413
3	257,723	6,000	1,926		2,547	-	-	23,190	37,711	20,718	308,379
4	241,921	7,200	2,307		2,982	-	-	20,832	32,931	16,026	292,147
5	244,645	7,200	2,082		3,275	-	-	22,912	36,367	24,375	292,106
6	242,336	7,200	2,468		4,369	-	-	22,937	42,180	26,009	295,481
7	243,745	7,369	2,718		3,969	-	-	22,981	47,555	29,658	298,679
8	245,479	10,232	3,141		3,667	-	-	25,689	57,271	45,832	299,647
9	245,610	11,191	3,262		3,118	-	-	28,086	65,214	50,502	305,981
1930	249,247	12,861	3,353		3,427	-	-	29,764	51,658	52,557	297,753
1	250,905	13,468	3,294		2,579	-	-	35,043	71,555	52,498	332,346
2	263,034	13,433	3,891		2,922	-	-	282,944	23,969	(2) 51,884	536,309
3	264,210	13,301	11,773		2,986	-	-	161,130	25,261	42,891	455,772
4	262,352	13,430	10,620		2,862	-	-	51,459	28,891	27,017	342,867
NOVA SCOTIA											
1914	259,332	22,414	10,341	23,400	15,520	2,476	-	116,366	51,272	51,336	449,785
5	269,059	22,200	11,068	21,914	19,087	4,407	-	177,716	63,103	66,726	521,828
6	273,439	22,200	11,913	22,752	16,112	4,323	-	124,224	85,190	86,936	480,227
7	261,714	24,130	13,636	21,602	18,450	7,484	-	97,813	92,789	103,022	454,596
8	277,920	24,733	13,642	22,992	18,834	7,279	-	102,605	96,957	114,702	450,260
9	269,566	31,940	14,470	22,944	13,579	7,998	-	116,872	95,594	142,743	430,220

(1) Includes contributions to teachers' salaries in the Maritime Provinces.

(2) The insurance covering the loss of Prince of Wales College by fire is not included. The Province received the sum of \$265,051 covering losses sustained by both the college and Falconwood Hospital.

(3) The grants for Elementary Agricultural Education are included in the New Brunswick figures.

Fiscal Year Ending	(1) Grants to School Boards	Expenditure							Receipts	Net Expenditure
		Inspection	Teachers' Pension Fund	Teacher Training Schools	Education of Blind & Deaf	Schools for Delinquents	(3) Agricultural Schools	Universities and Colleges		
		\$	\$	\$	\$	\$	\$	\$	\$	\$
NOVA SCOTIA - Cont'd.										
1920	270,612	33,610	14,471	28,333	19,929	13,414	-	140,864	162,708	492,743
1	316,383	37,275	14,705	32,221	25,466	9,049	-	194,326	213,904	631,589
2	329,452	37,667	14,701	33,679	28,106	9,695	-	189,248	203,756	606,999
3	346,305	39,781	15,393	30,815	28,334	8,085	-	181,360	226,498	632,473
4	348,109	40,755	17,336	28,608	28,491	12,419	-	169,032	180,668	649,669
5	356,850	39,323	19,911	37,572	29,834	11,711	-	173,936	140,756	705,212
6	365,219		20,000	37,341	26,657	13,594	-	153,887	132,332	668,490
7	368,579		23,347	49,562	26,470	16,153	-	147,302	145,377	731,750
8	410,920		20,590	57,337	26,770	21,060	-	152,993	164,768	819,607
9	436,757		88,689	56,880	28,535	30,785	-	156,493	166,223	917,892
1930	444,026		88,772	67,443	28,975	24,344	-	174,839	159,140	975,106
1	500,462		90,327	75,269	30,300	22,640	-	157,389	150,352	1,051,898
2	545,303		96,943	70,243	29,935	22,305	-	147,091	140,308	1,092,807
3	572,570		106,812	63,517	29,437	20,534	-	217,220	152,788	1,181,960
4	612,690		109,207	60,958	31,400	17,703	-	147,756	178,850	1,217,908
NEW BRUNSWICK										
1914	206,932	13,650	7,687	65,880	6,834	2,000	31,809	20,000	46,379	386,434
5	212,835	13,933	8,548	30,892	6,696	1,602	48,159	20,160	65,876	310,129
6	218,879	14,217	8,499	26,822	8,002	2,972	19,352	20,000	38,872	313,773
7	218,747	14,450	8,394	29,099	6,888	2,480	18,823	22,518	44,261	315,337
8	216,613	16,050	8,776	29,664	6,628	5,612	17,542	20,000	41,173	320,901
9	209,206	15,883	9,235	32,032	4,318	8,520	16,872	25,160	38,945	333,307
1920	207,287	19,730	10,478	31,468	8,054	28,896	13,332	25,000	48,820	370,691
1	278,605	20,050	11,924	46,973	9,424	57,851	15,467	25,000	83,807	475,050
2	298,439	19,842	12,673	46,550	11,164	25,743	13,173	25,000	58,389	456,845
3	319,367	20,050	1,400	42,827	13,569	17,874	45,220	25,000	145,393	448,747
4	336,012	20,050	1,983	42,795	14,532	21,455	11,663	29,036	107,206	486,156
5	417,200	20,050	3,866	44,237	16,143	20,655	13,550	52,337	105,626	603,484
6	511,350	20,950	9,063	39,190	14,935	18,647	12,534	9,877	150,274	605,702
7	516,221	25,200	15,003	44,159	15,732	23,062	11,546	35,000	145,697	654,481
8	432,865	30,183	29,702	39,235	15,403	21,603	10,972	40,000	161,679	666,484
9	440,020	31,500	29,769	46,011	13,406	24,512	11,010	40,000	90,669	935,463
1930	449,702	30,312	34,113	222,976	15,550	20,221	14,762	219,566	76,297	1,114,886
1	450,029	31,500	37,199	268,552	16,093	29,157	11,475	182,544	64,745	1,103,079
2	430,449	30,409	38,969	79,710	20,203	26,428	11,966	198,036	83,745	857,457
3	412,660	31,731	38,393	35,966	20,627	27,349	2,504	116,569	50,433	854,450
4	426,434	30,264	37,167	34,845	20,367	27,349	2,606	62,903	50,616	686,391

Fiscal Year Ending	Grants to School Boards	(4)	Expenditure					Universities and Colleges	Administration of Education and Miscellaneous	Receipts	(5) Net Expenditure
			Teachers' Pension Fund	Inspection	Teacher Training Schools	Education of Blind & Deaf	Schools for Delinquents	Agri-cultural Schools	Dept. of Education and Miscellaneous		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
QUEBEC											
1914	773,712	75,000	37,000		134,161	23,200	103,805	42,106	267,389	108,978	1,624,650
5	759,591	84,000	40,000		141,480	28,200	104,000	49,322	285,431	147,390	1,638,592
6	768,807	89,000	37,000		190,925	28,200	145,000	62,511	309,821	163,262	1,755,556
7	767,694	89,000	37,000		188,800	32,200	184,936	69,512	250,700	81,716	1,858,278
8	753,051	89,000	37,000		190,345	34,800	185,000	85,554	320,148	157,397	1,908,371
9	707,214	94,450	37,000		192,799	39,800	243,665	73,481	370,890	214,296	1,894,241
1920	719,061	110,000	37,000		192,049	39,800	226,500	102,448	372,533	268,976	1,924,516
1	728,885	118,100	37,000		195,781	39,800	258,271	136,732	414,434	459,912	1,960,813
2	734,130	123,700	57,000		196,733	39,800	305,000	117,611	498,156	427,113	2,128,738
3	999,934	145,200	57,000		195,352	39,800	368,053	589,000	581,677	454,723	2,831,585
4	1,070,222	148,000	57,000		273,800	56,200	366,371	127,925	764,044	687,819	2,930,083
5	1,125,022	150,000	57,000		266,000	93,200	374,954	112,121	883,856	545,203	3,136,117
6	1,198,938	150,000	57,000		276,000	54,600	406,455	116,186	814,769	566,993	3,259,995
7	1,300,351	150,000	57,000		276,000	79,921	420,000	165,799	889,699	755,329	3,534,760
8	1,332,321	161,000	57,000		285,677	103,600	420,000	155,198	1,122,891	549,178	3,669,060
9	1,392,797	155,000	57,000		303,000	89,100	512,444	148,033	1,066,837	739,994	4,371,991
1930	1,837,473	184,862	57,000		316,000	90,100	497,825	192,566	1,187,046	395,664	5,285,547
1	1,746,243	275,000	57,000		326,876	90,536	517,350	173,926	1,126,950	243,519	5,478,386
2	1,568,277	265,000	57,000		336,186	90,100	489,972	268,833	1,197,219	276,529	5,363,989
3	1,736,640	274,000	57,000		357,520	90,100	582,289	372,003	1,060,472	210,931	5,591,335
4	1,332,939	270,000	51,000		350,993	100,950	513,873	275,210	1,216,403	302,722	4,729,106
ONTARIO											
1914	1,029,074	134,845	52,045		294,628	306,528	53,373	24,686	286,438	205,912	3,180,203
5	1,196,464	134,010	52,450		292,949	156,563	62,572	22,134	286,240	300,853	3,176,962
6	1,101,814	139,090	51,169		341,035	133,891	60,811	44,750	290,591	258,117	3,135,992
7	1,249,101	140,929	76,401		350,129	166,734	62,427	48,543	310,385	231,106	3,432,819
8	1,306,084	184,648	74,198		388,919	179,743	68,541	147,499	339,873	326,877	3,756,989
9	1,745,106	203,200	111,284		518,724	178,893	79,899	159,630	467,499	418,589	4,543,600

(4) The Ontario figures do not include the inspection grants to city school boards.

(5) Less salary assessment in Ontario, \$26,833 - 1932; \$78,752 - 1933; \$31,531 - 1934.

Fiscal Year Ending	Grants to School Boards	(4)	Expenditure					Receipts	(5) Net Expenditure		
			Teachers' Pension Fund	Teacher Training Schools	Education of Blind & Deaf	Schools for Delinquents	Agri-cultural Schools			Universities Administration and Colleges	Dept. of Education and Miscellaneous
ONTARIO - Cont'd.	\$	\$	\$	\$	\$	\$	\$	\$	\$		
1920	2,463,501	254,759	2,272,989	771,453	281,718	63,385	138,054	2,614,156	783,554	746,837	8,896,732
1	3,392,739	272,758	603,689	633,162	339,388	89,559	202,865	2,778,835	728,905	905,441	8,136,459
2	4,517,011	302,817	619,270	748,194	482,692	88,980	250,435	4,626,797	1,217,312	1,010,667	11,842,841
3	4,673,902	324,127	635,695	677,931	390,808	103,646	186,214	3,767,366	1,117,814	786,474	11,091,029
4	4,878,184	296,811	650,073	732,069	229,770	84,607	109,319	3,105,335	1,179,591	810,547	10,455,212
5	4,770,213	310,775	707,420	762,355	230,709	302,998	95,954	3,091,275	941,527	825,071	10,388,155
6	4,624,616	332,976	696,688	783,722	233,413	235,698	100,671	3,133,197	913,857	762,805	10,287,033
7	4,838,975	376,377	718,432	747,891	242,453	279,456	99,398	3,155,005	979,134	859,946	10,577,175
8	5,129,588	437,109	729,895	909,199	243,275	324,678	115,134	3,412,763	1,017,580	768,290	11,555,936
9	5,319,283	434,307	763,419	750,563	251,954	347,639	107,073	3,587,719	1,024,747	599,651	11,987,143
1930	6,110,363	486,763	793,914	751,596	261,436	333,550	116,693	4,540,013	1,231,402	458,015	14,187,715
1	6,462,990	597,058	872,781	776,924	271,295	201,921	114,102	5,621,641	1,174,911	558,786	15,534,837
2	6,077,770	586,551	741,911	802,547	243,315	357,302	100,330	5,298,770	1,042,740	516,197	14,608,156
3	5,385,601	564,116	769,702	746,410	279,922	301,729	84,551	3,528,593	884,650	560,466	11,926,062
4	5,704,101	566,618	813,432	709,508	293,922	312,442	88,773	3,459,294	1,040,339	517,434	12,441,469
MANITOBA											
1914	432,894	65,108	-	111,101	33,130	97,661	-	1,004,949	72,280	85,479	1,731,644
5	557,947	63,497	-	69,579	46,537	51,749	-	347,740	80,110	74,872	1,142,287
6	526,985	64,945	-	70,485	78,553	50,436	-	374,589	104,356	74,884	1,195,465
7	643,869	68,821	-	67,235	79,010	59,992	-	403,074	100,047	95,184	1,326,864
8	684,518	67,815	-	67,378	74,757	71,224	-	452,793	101,532	108,382	1,413,635
9	748,439	74,730	-	66,895	78,784	71,957	-	520,185	133,661	147,771	1,546,880
1920	853,177	89,439	-	81,380	102,341	98,786	-	918,869	150,764	141,214	1,546,880
1	1,012,900	104,824	-	94,132	927,421	90,962	-	1,107,200	187,907	189,870	2,153,462
2x	784,941	78,089	-	70,224	335,616	73,881	-	889,486	143,793	116,413	3,335,476
3	1,138,461	103,127	-	93,792	254,063	77,115	-	785,157	176,596	206,021	2,259,617
4	1,160,366	93,841	-	66,960	179,079	78,067	-	714,159	178,574	233,087	2,422,290
5x	729,393	61,908	-	45,140	123,880	56,248	-	364,667	75,782	116,338	2,237,959
6	1,178,503	90,578	1,300	73,273	173,099	80,633	-	528,317	178,944	198,369	1,340,680
7	1,210,192	90,467	1,300	77,293	171,863	79,946	-	475,432	179,213	210,271	2,111,278
8	1,223,512	94,540	2,600	81,290	170,969	81,434	-	488,601	199,831	199,837	2,075,435
9	1,342,440	97,736	2,600	78,715	184,246	93,898	-	517,601	242,210	207,655	2,142,890
1930	1,351,030	99,565	2,325	74,998	175,739	116,918	-	555,675	269,965	233,664	2,351,791
1	1,408,782	102,437	4,554	77,325	173,834	175,841	-	826,723	250,426	216,835	2,412,601
2	1,389,931	96,670	6,050	73,952	164,416	111,645	-	1,076,868	247,690	235,423	2,801,087
3	1,299,140	85,982	7,449	60,686	136,742	58,143	-	1,005,239	174,856	321,124	2,934,001
4	1,229,362	75,717	10,184	53,076	133,152	56,197	-	427,938	174,339	179,661	2,507,113
x Change in fiscal year.											

Change in fiscal year.

Expenditure

Fiscal Year Ending	Grants to School Boards	Inspection	Teachers' Pension Fund (6)	Teacher Training Schools	Education of Blind & Deaf	Delinquents	Schools for cultural and	Universities and Colleges	(10) Administration Dept. of Education and Miscellaneous	Receipts	Net Expenditure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SASKATCHEWAN											
1914	886,576	70,340	-	298,737	8,417	-	-	374,974	108,907	32,571	1,715,380
5	1,382,772	72,454	-	84,287	9,508	-	-	367,742	128,010	40,571	2,004,182
6	728,699	77,772	-	45,356	12,802	14,879	-	196,346	139,800	47,688	1,167,966
7	1,121,821	84,159	-	36,061	13,694	10,571	-	264,278	140,191	41,813	1,628,962
8	1,208,482	110,054	-	34,082	19,355	12,561	-	163,509	161,225	51,992	1,657,276
9	1,297,351	130,504	-	42,334	26,603	14,905	-	234,778	257,752	49,211	1,955,016
1920	1,448,185	159,618	-	76,143	27,206	24,831	-	465,095	220,988	34,374	2,387,692
1	1,400,878	197,121	-	303,949	26,542	42,012	-	831,217	301,114	37,747	3,065,086
2	1,786,927	200,170	-	464,577	34,116	35,412	-	755,325	354,513	62,301	3,568,739
3	2,032,966	192,154	-	121,265	35,981	33,183	-	906,155	352,567	74,247	3,600,026
4	1,935,437	185,361	-	94,360	49,011	33,487	-	961,526	356,174	81,170	3,534,736
5	1,960,403	180,169	-	90,671	44,256	29,362	-	574,113	334,467	115,130	3,098,316
6	2,598,920	200,433	-	96,747	45,390	35,720	-	902,125	344,464	128,241	4,095,558
7	2,150,337	205,624	-	101,001	54,254	36,862	-	602,496	362,425	134,058	3,378,941
8	2,550,625	204,330	-	133,026	52,191	34,784	-	645,391	354,866	143,316	3,832,397
9	2,510,677	216,509	-	423,422	55,961	67,672	-	677,006	363,151	160,058	4,154,340
1930	2,553,274	227,286	-	304,839	109,975	45,883	-	807,812	361,830	171,020	4,239,871
1	2,573,171	229,309	10,196	176,202	363,405	46,215	-	865,169	447,011	202,930	4,514,750
2	2,948,522	180,204	9,013	146,032	162,596	34,005	-	593,357	474,531	169,676	4,401,244
3	1,642,741	154,997	7,825	97,659	66,454	29,512	-	513,130	264,259	210,321	2,766,264
4	1,504,364	150,310	9,053	87,944	50,356	23,500	-	397,430	243,259	176,320	2,378,404
ALBERTA											
1914	523,622	59,639	-	213,106	6,532	7,053	132,293	100,000	141,557	100,819	1,133,383
5	573,350	60,401	-	120,328	6,828	4,064	147,845	145,000	133,545	275,841	1,115,520
6	595,164	65,561	-	82,488	7,058	4,906	117,629	259,000	184,754	86,381	1,230,179
7	652,444	72,542	-	78,552	11,014	12,265	130,870	260,000	232,120	108,505	1,341,302
8	667,592	84,342	-	88,704	16,989	18,938	161,180	266,635	189,586	132,950	1,361,016
9	771,740	133,146	-	97,673	15,207	13,260	366,164	334,493	258,574	90,224	1,900,033
1920	920,933	160,330	-	123,266	19,848	29,679	516,892	476,124	251,385	111,234	2,387,223
1	1,188,904	171,917	-	138,290	33,493	25,895	380,285	590,348	1,045,240	238,078	3,339,294
2	1,282,273	169,502	-	152,740	27,486	24,150	253,529	696,141	845,362	384,436	3,046,747
3	1,161,720	136,728	-	108,438	37,994	17,785	196,476	647,274	352,317	198,847	2,459,885
4	1,090,873	115,236	-	86,338	42,965	10,528	203,332	(9) 3,125,445	330,233	211,748	4,793,277

(6) In Saskatchewan the expenses of the Superannuation Commission. The Department of Education is reimbursed annually for this expenditure from the Superannuation Fund. (7) The Alberta figures represent the expenditure in connection with the boys at the Manitoba Industrial Training School. (8) In Alberta, Demonstration Farms and expenses for school fairs are included. (9) Including University of Alberta debentures amounting to \$2,400,000, redeemed by the Province. (10) The cost of construction of the Institute of Technology & Art and Normal School building is included in the Alberta figures in 1921 and 1922.

TABLE 3.- EXPENDITURES OF PROVINCIAL GOVERNMENTS ON EDUCATION CLASSIFIED 1914-1934. - (Cont'd.)

Fiscal Year Ending	(11) Grants to School Boards	Inspection	Expenditure					Receipts	Net Expenditure
			Pension Fund	Teachers' Training Schools & Deaf	Schools for Delinquents	Agri-cultural Schools	Universities and Colleges	Dept. of Education and Miscellaneous	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
ALBERTA - Cont'd.									
1925	1,102,342	116,210	-	94,376	33,297	5,342	200,172	652,231	201,463
6	1,164,105	117,277	-	94,372	37,933	3,096	218,415	663,021	251,726
7	1,246,551	121,133	-	99,305	36,094	-	474,743	691,271	250,219
8x	443,057	28,848	-	19,076	7,067	-	62,747	183,685	26,752
9	1,381,538	124,243	-	195,147	38,084	-	592,348	770,289	302,430
1930	1,436,266	135,983	-	657,535	43,509	-	365,936	824,829	299,188
1	1,766,532	144,647	-	230,438	45,705	-	362,739	1,065,237	257,207
2	1,369,527	139,587	-	164,673	50,790	-	282,261	913,220	182,444
3	1,446,868	126,872	-	138,723	43,117	-	180,856	789,435	200,200
4	1,525,632	124,229	-	111,623	40,854	-	112,002	692,112	195,333
BRITISH COLUMBIA									
1914	1,382,558	51,398	-	134,387	5,451	98,305	-	100,000	11,203
5	1,282,929	49,875	-	304,763	7,915	32,637	-	169,524	18,611
6	1,212,861	43,908	-	86,831	9,449	33,800	-	175,000	19,900
7	1,235,635	44,161	-	55,106	12,587	31,476	-	200,000	19,854
8	1,394,236	40,459	-	48,693	9,805	34,942	-	225,000	27,270
9	1,476,749	39,621	-	53,727	13,499	57,359	-	271,579	20,528
1920	1,597,737	53,717	-	79,653	16,120	78,000	-	380,000	43,826
1	2,059,130	63,039	-	84,037	25,031	343,045	-	420,000	61,762
2	2,257,774	73,730	-	87,718	48,964	163,522	-	445,000	90,498
3	2,252,903	74,106	-	96,508	44,776	166,164	-	445,000	91,755
4	2,292,033	77,013	-	113,470	33,866	119,242	-	455,625	143,695
5	2,369,780	74,213	-	104,622	33,264	115,093	-	461,000	111,644
6	2,339,916	75,877	-	98,372	32,547	108,233	-	999,469	106,507
7	2,490,447	80,344	-	104,602	30,159	118,394	-	534,834	134,326
8	2,697,721	83,290	-	133,542	32,436	136,795	-	539,330	177,967
9	2,965,340	96,056	-	117,464	36,035	131,035	-	566,000	205,883
1930	2,707,123	105,475	27,820	116,643	33,015	139,633	-	603,200	179,109
1	2,651,590	106,223	25,532	124,863	38,600	146,562	-	502,700	268,019
2	3,217,065	103,300	25,000	74,495	35,633	121,936	-	458,100	148,796
3	2,475,645	92,075	25,000	66,704	34,111	124,653	-	253,000	223,716
4	2,029,286	87,336	26,500	65,256	32,496	97,323	-	255,000	182,098
									120,760
									2,336,690
									2,414,334
									2,752,929
									774,127
									3,200,443
									3,557,784
									3,764,975
									3,093,440
									2,853,245
									2,696,741
									2,170,542
									2,168,724
									1,775,697
									1,797,114
									1,046,042
									2,027,866
									2,312,911
									3,323,360
									3,236,861
									3,232,646
									3,188,605
									3,294,451
									3,753,377
									3,423,747
									3,661,820
									3,967,348
									3,841,624
									3,871,963
									4,223,503
									3,120,370
									2,675,446

x Change in fiscal year.

(11) In British Columbia the salaries paid to teachers in assisted school districts are included.

